REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1890-91,

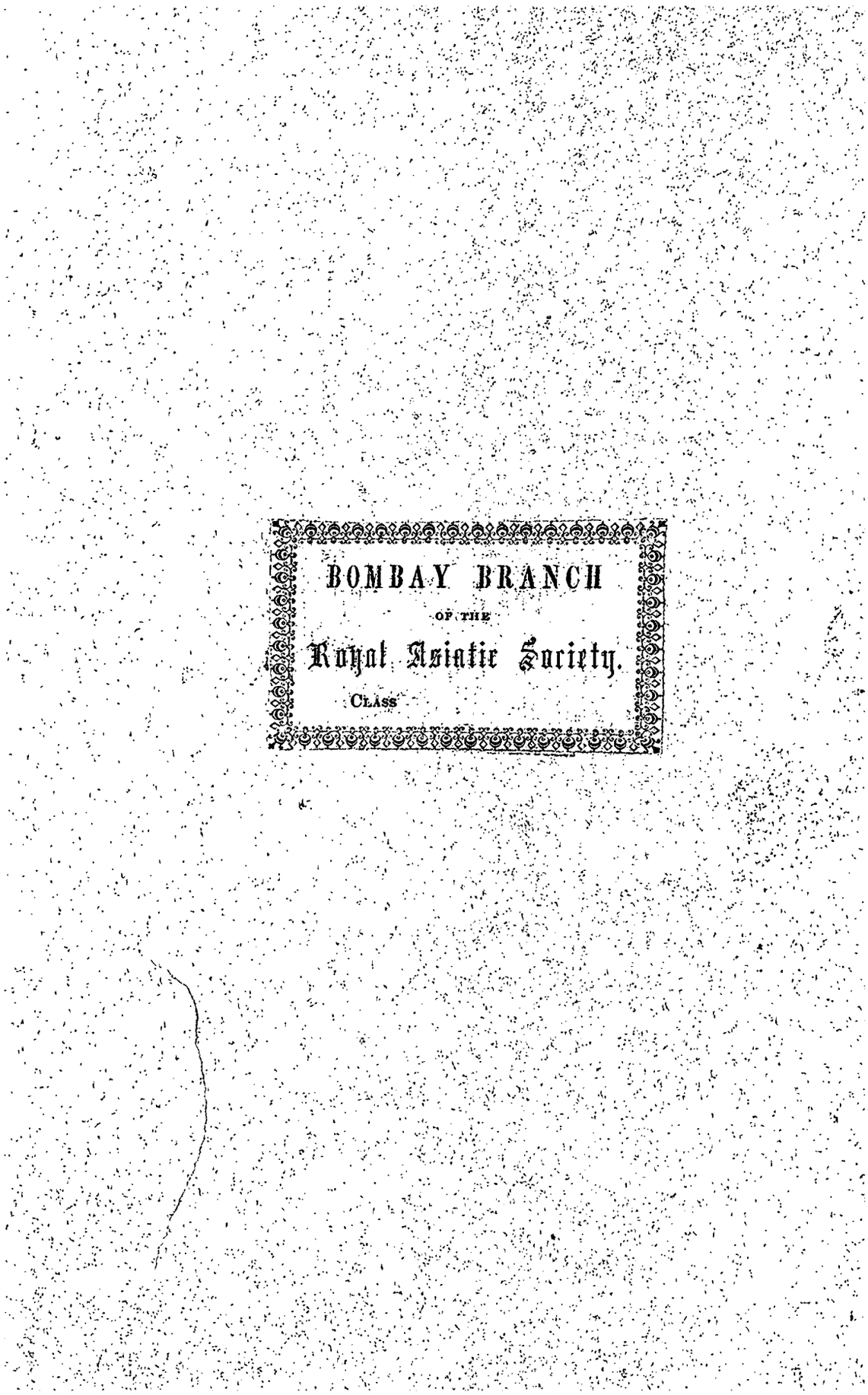
WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1892.

[Price—10 Annas.]



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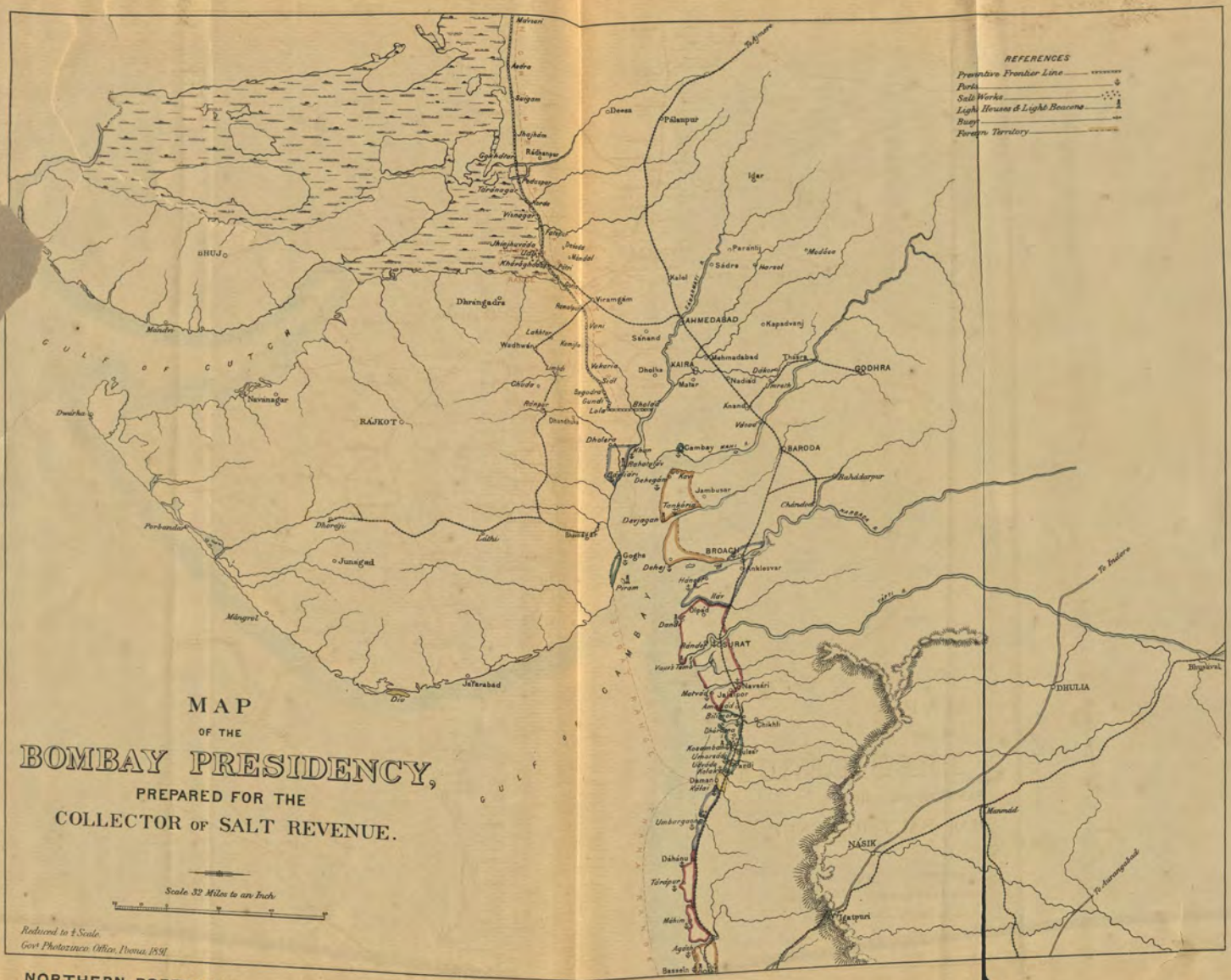
REFERENCES
Preventive Frontier Line
Ports
Salt Works
Light Houses & Light Boacons
Buoy
Foreign Territory
MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.
Scale 32 Miles to an Inch.
Reduced to ¼ Scale.
Govt Photozinco Office, Poona, 1891
NORTHERN PORTION.
BHUJ
Mandvi
Navanagar
RAJKOT
Dwarka
Porbandar
Dhoraji
Junagad
Mangrol
Jafarabad
Diu
Lathi
Wadhwan
Dhrangadra
Viramgam
Patan
Deesa
Palanpur
Idar
Parantij
Modasa
Sadra
Harsol
Kalol
AHMEDABAD
Kapadvanj
Sanand
Dholka
KAIRA
Mahmadabad
Thasra
GODHRA
Dakor
Nadiad
Umreth
Mater
Anand
Vasad
Cambay
BARODA
Bahadarpur
Chandod
Jambusar
Tankaria
Dahegam
Dabhoi
Gogha
Dehej
BROACH
Oklesvar
Hansot
Piram
Hansot
Dabgi
Kandoi
SURAT
Navsari
Jalalpur
Chikhli
Dharampur
Umbergaon
Dahanu
Toropur
Mahim
Agashi
Bassein
DHULIA
NASIK
Igatpuri
Manmad
To Aurangabad
To Indore
To Baroda
To Ahmedabad
GULF OF CUTCH
GULF OF CAMBAY

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

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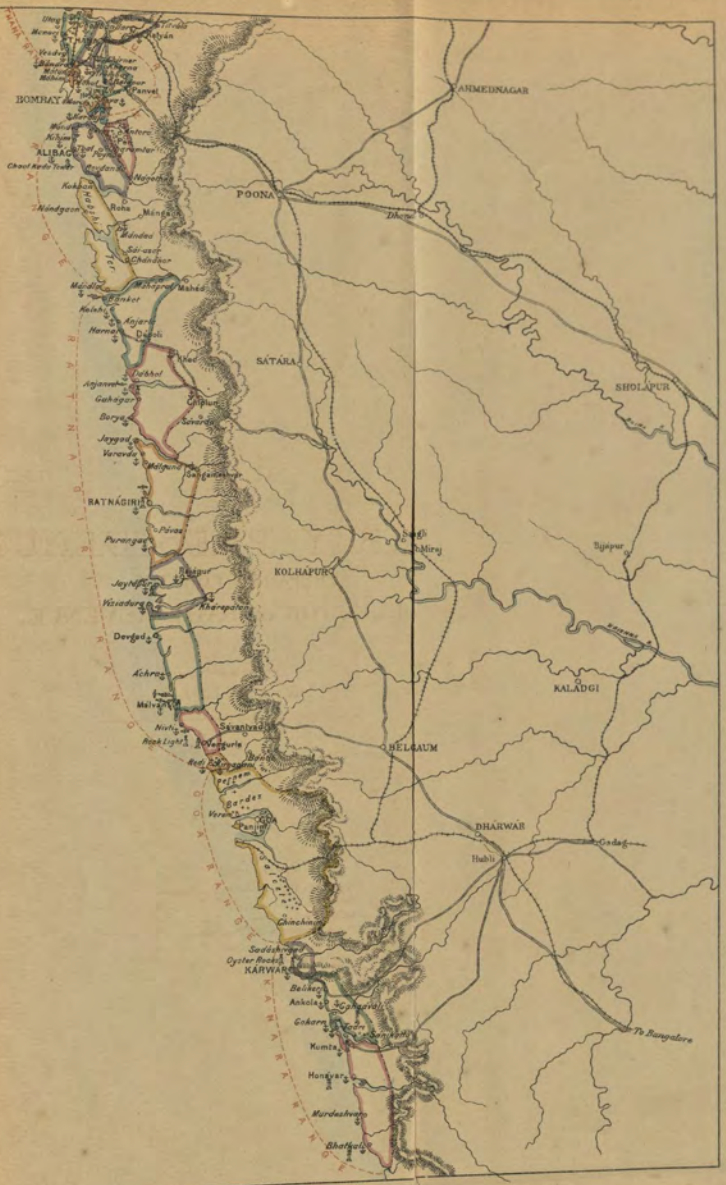

No. 4160 of 1891.

From

J. POLLEN, Esquire, C. S.,
Acting Collector of Salt Revenue,
Bombay;

To

W. W. LOCH, Esquire, C. S.,
Acting Commissioner of Customs, Salt,
Opium, and Abkári,
Bombay.

Poona, 5th September 1891.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1890-91.

INTRODUCTION.

INTRODUCTORY.

2. Mr. Vidal held charge of this Department from the beginning of the year until the 7th October, when he took privilege leave. He was succeeded by Mr. Wingate, who held charge for the rest of the season until I relieved him (on the 21st May) on the transfer of his services to the Government of India in the Foreign Department. Collector's office.

3. Mr. Cotgrave was the Deputy Collector and Messrs. Bulkley, Dickinson, Pogson, Kawasji and Aitken were the Assistant Collectors in charge of the Northern Frontier, Khárághoda, Surat, Thána, and Kánara Ranges respectively throughout the year. Mr. Butler was in charge of the Uran Range until Mr. Thom's return from furlough on the 31st August 1890, whereupon Mr. Butler proceeded to relieve Mr. Close at Ratnágiri and Mr. Close reverted to his substantive appointment as an Inspector on the Northern Frontier. Deputy and Assistant Collectors.

Mr. Hill continued in charge of the Account Office throughout the year.

Mr. McCann returned from privilege leave on the 25th May 1890 and resumed charge of the Coast Guard Service for the rest of the year.

During the absence of Mr. Norman Oliver, Assistant British Delegate, on furlough, Mr. Leckie held charge of his office at Goa from the 10th May 1890 to the 19th February 1891, when the latter was compelled by ill-health to start for Bombay. During the voyage he got suddenly worse, and died before reaching port on the 21st February 1891. The Department thus lost one of its most valued and experienced officers. Mr. Oliver returned to duty on the 29th March. Mr. Aitken held charge of Goa, in addition to his own charge of Kánara, in the interval between the death of Mr. Leckie and the arrival of Mr. Oliver.

4. No change has taken place in the general organization of the Department since that described in para. 5 of last year's report. General organization.

5. The subordinate establishment has been affected by the following changes :—

(*a*) In order to strengthen the Saza and weighing establishment of the Ghodbandar Táluka, a measure rendered necessary by the expansion of manufacture in that locality, the following additional establishment was sanctioned by Government Resolution No. 5045, dated 18th July 1890, for that táluka.

General organization.

2 Sazedárs at Rs. 40 each per mensem.
2 Madatnis „ „ 15 „ „
8 Weigh-clerks „ „ 15 „ „
4 Weighmen „ „ 8 „ „
1 Hishebi kárkún on Rs. 25 „

By the same Resolution the reduction of two kárkúns (one on Rs. 20 and another on Rs. 25) on the Umbargaon Sar-kárkún's establishment rendered superfluous by the transfer of the Sar-kárkún's kacheri from Umbargaon to Maroli was ordered.

(*b*) Under authority of Government Resolution No. 6195, dated 1st September 1890, 35 guard peons paid for by the Shilotris have been taken on the sanctioned strength of the permanent establishment.

(*c*) In order to effect a much-needed improvement in the status of the Inspector class and to slightly increase its strength, the following revision of establishment on the Northern Frontier was sanctioned by Government Resolution No. 7840, dated 4th November 1890 :—

Original strength.		Revised Scale.	
2	Inspectors at Rs. 400 each.	1	Inspector on Rs. 400.
2	„ „ 300 „	3	Inspectors on Rs. 300 each.
2	„ „ 200 „	2	„ „ 200 „
3	„ „ 150 „	4	„ „ 150 „
3	„ „ 100 „	1	„ „ 100
1	„ „ 75	4	„ „ 75 „
1	„ „ 70	1	„ „ 50
1	„ „ 45		

(*d*) As an additional safeguard and to minimize the danger of smuggling the guarding establishment at the Uran distilleries was increased by 24 hands under the sanction contained in Government Resolution No. 8562, dated 1st December 1890. The cost of the additional establishment is met from the cess on account of establishment levied from the distillers.

(*e*) The opening of an additional fishcuring-yard at Gangawali in the Ankola Táluka of the North Kánara District necessitated the entertainment of an establishment of the following strength :—

1 Kárkún (6 monthly) at Rs. 20.
1 Peon (12 „) „ „ 9.
2 Peons (6 „) „ „ 9 each.

6. The result of these changes is that the sanctioned strength of the establishment stood on the 31st March 1891 as under :—

Collector	1
Deputy Collector	1
Assistant Collectors	11
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts	6
Coast Guard Inspectors	14
Northern Frontier and other Inspectors ...	23
Sar-kárkúns, including Special Officer, Cambay ...	33
Officers in charge of Preventive Stations, including Chendni Bandar	9
Darogas	8
English Writers, including Gaugers	80
Kárkúns, including Sazedárs and Bandar Kárkúns.	655
Risáldárs	3
Savárs	110
Petty officers	366
Sepoys	3,975
Khalásis, Watermen and Menials	460
Total ...	5,757

Details of the number of appointments of each description in each grade are given as usual in Appendix I.

Re-survey of salt works.

7. In the Uran, Panvel, and Karánja Tálukas of the Kolába Collectorate the re-survey of salt-works was completed during the year under report, and considerable progress was also made with the re-survey of those in the Pen Táluka, but Mr. Wingate found himself unable to deal conclusively with the revision of assessment, and the matter is consequently still under consideration.

Salt weighing machines.

8. The purchase of Mr. Kilby's patent weighing machines sanctioned by Government was duly completed, but the machines were not received before the close of the year. It is, therefore, not possible to make any report on their working. This will be done next year.

Conventions with Cambay and Janjira.

9. The conventions with Cambay and Janjira worked as smoothly as usual, and there is, therefore, nothing of interest to report in this connection.

Fishcuring yards.

10. As already reported in a special report the fishcuring-yard at Vengurla was open during the season, and, in spite of the scarcity of fish this year as compared with last, was freely used. Another yard has also at the request of those interested in the fish-curing trade been opened at Gangawali in the Ankola Táluka, but owing to delay in securing the selected site, the yard has not as yet had a fair start or trial. There seems, however, to be every reason to hope that it, too, will prove a success.

Arrangements under Portuguese Treaty. Daman.

11. Owing to the fact that no salt is now manufactured at Daman,* the stock required for issue to the Portuguese Government for local domestic consumption had during the year to be replenished by a supply of 12,734 maunds from the British salt-works at Dhárásna. No change, however, took place in the strength of the establishment kept up at Daman, which continued the same as last year.

Summary of constitution and operations of the Department.

12. A summary of the constitution and operations of the Department as a whole (as shown in detail in Appendix No. II) is subjoined, the corresponding figures for the year 1889-90 being given for the purpose of comparison :—

	1890-91.	1889-90.	Increase.	Decrease.
1. Number of supervising officers	13	13	.....	.....
2. Number of subordinate establishment ...	5,744	5,665	79	.....
3. Number of Tálukas	40	40	.....	.....
4. Number of Salt-Works	396	449	.....	53
5. Number of maunds of salt dealt with ...	86,23,220	82,80,955	3,42,265	.....
6. Number of maunds of salt excised and imported by sea and land on payment of duty.	78,77,818	75,58,438	3,19,380	.....
7. Number of maunds of salt delivered free and at nominal rate of duty...	7,45,401	7,22,517	22,884	.....
8. Number of ports	82	82	.....	.....
9. Number of vessels entered	97,605	1,06,757	.....	9,152
10. Do. cleared	95,286	1,03,875	.....	8,589
11. Value of goods imported by sea	Rs. 2,50,39,472	2,49,43,362	96,110	.....
Do. exported by sea	Rs. 4,26,81,629	4,21,47,745	5,33,884	.....
12. Number of stills	49	49	.....	.....
13. Number of gallons excised	12,70,166	11,85,761	84,405	.....
14. Number of offences enquired into	784	911	.....	127

General financial results.

13. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below :—

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	30,692 10 0	1,57,90,332 13 1
1885-86	1,84,16,776 7 4	13,748 15 5	9,096 14 8	16,69,693 9 7	75,645 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	11,432 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9
1887-88	1,72,42,741 0 2	15,009 10 8	9,000 0 0	15,48,245 15 2	88,733 1 8	1,89,03,834 11 8
1888-89	1,80,41,554 9 4	12,471 8 9	9,000 0 0	16,53,560 9 5	81,618 3 0	1,97,98,204 14 6
1889-90	2,00,72,252 9 5	13,348 4 5	9,000 0 0	15,65,253 1 9	81,215 10 5	2,17,41,049 10 0
1890-91	2,10,26,192 8 3	13,331 14 7	9,000 0 0	14,68,238 6 2	82,572 8 4	2,25,99,335 5 4

General financial results.

Years.	Charges.			Refunds.	Total Charges *plus* Refunds.	Net Receipts.	Percentage of charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1884-85	7,80,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5
1885-86	8,79,224 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11 2
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,805 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9
1887-88	9,24,074 13 5	9,29,758 8 10	18,53,833 6 2	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6
1888-89	8,97,427 8 2	7,11,287 8 11	16,08,715 1 1	89,500 6 11	16,98,215 8 0	1,80,99,989 6 6	8 9 2
1889-90	9,19,300 8 6	6,61,653 6 5	15,80,953 14 11	66,122 7 8	16,47,076 6 7	2,00,93,973 11 9	7 9 2
1890-91	9,38,097 3 11	6,69,971 1 8	16,08,068 5 7	1,14,557 5 8	17,22,625 11 3	2,08,76,709 10 1	7 9 11

They show an increase of Rs. 8,58,285-11-4 in gross and of Rs. 7,82,735-14-4 in net receipts as compared with last year.

Fluctuations in revenue.

14. The increase in the revenue from salt is due to expansion of trade and to consequent increase in removals from salt works in the Northern and Middle Konkan, the year being happily free from all market-disturbing rumours. There has also been an increase in the Local Fund revenue due to increased receipts on account of Port-dues. The decrease under Customs is nominal and calls for no remark. The decrease under Abkári is attributed to the lingering effects of the enhancement in duty noticed in last year's report.

Fluctuations in expenditure.

15. In expenditure the increase on account of establishment charges is due not so much to an increase in the establishment entertained during the year as to the charges on account of the leave allowances of the Collector of Salt Revenue and of his Assistant in charge of Goa having to be met by the Department in addition to the pay of the acting incumbents who held charge in their absence. The increase in contingencies arose from the payments due on last year's account made as compensation for salt-works closed in Goa, and the increase in refunds, Rs. 34,779 is due to increase in wastage allowance on account of salt shipped to Calcutta and British Malabár and also for salt remaining unshipped, and Rs. 13,778 on account of repayment of certain establishment contribution cess to distillers at Uran.

16. The subjoined table gives, as in last year's report, the items of receipts and expenditure, distributed under the heads of Account, Salt, Customs, Abkári, Imperial and Provincial, as the case may be, and Local Funds to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate:—

	Receipts.	1890-91.	1889-90.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	2,09,79,682 7 5	2,00,22,189 10 3	9,57,492 13 2	.....
	Provincial	46,510 0 10	50,062 15 2	.....	3,552 14 4
	Total ...	2,10,26,192 8 3	2,00,72,252 9 5	9,57,492 13 2	3,552 14 4
Sea Customs ...	Imperial	3,615 6 9	2,969 8 6	645 14 3	.....
	Provincial	9,716 7 10	10,378 11 11	.....	662 4 1
	Total ...	13,331 14 7	13,348 4 5	645 14 3	662 4 1
Land Customs ...	Imperial	9,000 0 0	9,000 0 0	.....	.....
	Provincial	.....	.....	.....	.....
	Total ...	9,000 0 0	9,000 0 0	.....	.....
Abkári	Provincial	14,68,238 6 2	15,65,233 1 9	.....	96,994 11 7
Port-Dues, &c. ..	Local	82,572 8 4	81,215 10 5	1,356 13 11	.....
Total	Imperial	2,09,92,297 14 2	2,00,34,159 2 9	9,58,138 11 5	.....
	Provincial	15,24,464 14 10	16,25,674 12 10	.....	1,01,209 14 0
	Local	82,572 8 4	81,215 10 5	1,356 13 11	.....
	Total ...	2,25,99,335 5 4	2,17,41,049 10 0	9,59,495 9 4	1,01,209 14 0

Expenditure.		1890-91.	1889-90.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	14,82,691 13 10	13,96,185 14 3	86,505 15 7	.....
	Provincial	.....	.....	.....	.....
	Total ...	14,82,691 13 10	13,96,185 14 3	86,505 15 7	.....
Sea Customs ...	Imperial	1,26,898 0 3	1,26,981 15 3	.....	83 15 0
	Provincial	.....	...	.....	.....
	Total ...	1,26,898 0 3	1,26,981 15 3	.....	83 15 0
Service Haks ...	Provincial	12,810 11 8	13,022 3 0	.....	211 7 4
Abkári	Provincial	37,488 12 8	23,335 1 6	14,153 11 2	.....
Port dues, &c. ...	Local Funds	62,736 10	87,551 4 7	.....	24,814 15 9
Total	Imperial	16,09,589 14 1	15,23,187 13 6	86,422 0 7	.....
	Provincial	50,299 8 4	36,357 4 6	13,942 3 10	.....
	Local Funds	62,736 4 10	87,551 4 7	.....	24,814 15 9
	Total ...	17,22,625 11 3	16,47,076 6 7	1,00,364 4 5	24,814 15 9

The percentage of charges to gross receipts is Rs. 7-9-11 as against Rs. 7-9-2 last year.

SALT REVENUE.

Sources of salt supply.

17. The sources of salt supply remained unchanged during the year under report.

Cost price of salt at the works.

18. There was of course no change in the cost price of salt at the Government works at the Runn and at Bulsár, but in the Northern and Middle Konkan (while the maximum and minimum prices remained unchanged) there was a decrease of some few pies in the average price, and at the Shiroda and Sanikatta works the prices fell all round. The reasons for the heavy fall in the average—as well as in the minimum and maximum prices—of Shiroda salt may be traced both to the continued effect of the Southern Marátha Railway in equalising prices and to the anxiety of the lessees to realise all the revenue they could before the expiration of their five years' leases which fell in on the 31st December. The effect of the Railway in diminishing the gains of the Sanikatta manufacturers and reducing the prices of salt is even more conspicuous this year than it was last.

19. The subjoined statement shows the maximum, minimum, and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sanikatta :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 6 0	0 6 0	0 12 0	0 8 0	0 10 0	0 6 0
Minimum do. ...	0 0 2	0 0 2	0 3 0	0 0 6	0 1 0	0 2 6
Average do. ...	0 2 7	0 2 2	0 7 6	0 4 4	5 5 2	0 4 1

Number of works open and in operation.

20. From the following table it will be seen that there has been on the whole a decrease of 51 in the number of salt-works open and in operation during the year under report as compared with the previous year :—

		Salt-works open.		Increase.	Decrease.
		1890-91.	1889-90.		
Government	Runn Works ...	2	2	...	...
	Bulsár Works ...	1	1	...	...
Private or leased	Umbargaon... ...	1	1	...	...
	Bassein	28	27	1	...
	Ghodbandar ...	45	45	...	...
	Trombay	23	20	3	...
	Mátunga	25	24	1	...
	Uran	88	87	1	...
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	32	32	...	...
	Shiroda	27	27	...	...
	Sanikatta	79	136	...	57
	Total ...	396	447	6	57

Expansion and reduction of salt-works.

21. Six new works were opened in Bassein, Trombay, Uran and Mátunga Tálukas collectively, but against this must be set the cessation of 57 salt-works in Sanikatta owing to over-production in previous years and to falling off in the demand for Sanikatta salt consequent on the facilities afforded by the West of India Portuguese Railway for the introduction of Goa salt into markets previously commanded by the Sanikatta product. Under these circumstances there is not much prospect of additional capital being invested in Sanikatta salt manufacture.

Works in Goa territory.

22. There was a falling off in the total number and area of salt-works in operation in Goa territory during the year under report, due to certain Government contractors having failed to cultivate certain pans they had agreed to work. The consequence was that the number of works open this year was ten less than last year—and the area cultivated was only 565·27 acres as compared with 583·28 cultivated last year. In view of the uncertainty as to the renewal of the Treaty and of the fact that there was the comparatively large balance on Government account of 1,70,000 maunds on hand at the close of the year, this reduction is not to be regretted.

Cost of salt at the works in Goa.

23. The prices at Goa, as in the Presidency proper, show a falling off. They ranged from a minimum of 2 annas to a maximum of 13 annas, the average price being 6 annas 1 pie per maund. This reduction in the average has been mainly due to the competition of British Konkan salt, which is beginning to find its way by Railway above the ghâts, and is thus reaching markets hitherto monopolised by Goa salt.

Imported salt.

24. The quantity of salt imported by sea was 4,809 maunds as against 5,754 maunds imported last year, thus showing a further decrease of 945 maunds. Of this decrease nearly one-half (*viz.* 466 maunds) was due to a falling off in quantity of table and packing salt imported from London, the remainder (or 485 maunds) being due to smaller imports of Sinda salt from Bandar Abbas.

25. The importation of salt by land amounted to 12 maunds 30 seers only.

Production.

26. The table below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals and (*d*) balances of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V :—

Production.

Years.	Stock in hand on 1st April, including Agencies and Depôts for Baragra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year. Full Duty.	Duty-free or nominal duty	Total	Balance on 31st March.
	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1890-91. a.—Barágra	16,21,324 9 0	15,53,935 38 0	31,75,260 7 0	83,894 18 0	2·63	16,05,130 0 0	1,031 20 0	16,06,161 20 0	14,87,098 9 0
b.—Bulsár	2,29,517 0 0	2,97,832 0 0	5,27,349 0 0	1,01,714 0 0	19·28	3,16,621 0 0	.....	3,16,621 0 0	1,08,014 0 0
c.—Rest of Presidency	30,00,453 31 70	65,98,693 26 70	95,99,147 18 60	10,02,117 27 70	10·44	56,80,781 15 40	6,00,035 29 74	62,80,817 5 14	23,11,212 20 6
Total	48,51,295 0 70	84,50,461 24 70	1,33,01,756 25 60	11,88,026 5 70	8·93	76,02,532 15 40	6,01,067 9 54	82,03,599 25 14	39,10,330 34 56
d.—Portuguese Territory	2,24,927 0 31	4,94,274 7 0	7,19,201 7 31	28,618 26 31	3·98	2,70,463 35 0	1,44,334 24 0	4,14,798 19 0	2,75,784 8 0
Grand Total	50,76,222 1 21	89,44,735 31 70	1,40,20,957 33 11	12,16,644 32 21	8·67	78,72,996 10 40	7,45,401 33 54	86,18,398 4 14	41,86,115 26 6
1889-90. a.—Barágra	18,54,342 0 19	14,12,816 2 0	32,67,158 21 0	24,401 32 0	·07	16,20,401 0 0	1,031 20 0	16,21,432 20 0	16,21,824 0 0
b.—Bulsár	1,91,390 0 0	3,61,801 0 0	5,53,191 0 0	20,829 0 0	3·76	3,02,845 0 0	.....	3,02,845 0 0	2,50,017 0 0
c.—Rest of Presidency	13,59,138 3 0	81,93,175 36 70	95,52,313 39 70	619,650 17 40	6·48	53,79,559 5 40	5,52,350 25 0	59,32,209 30 40	30,00,153 31 70
Total	34,04,870 22 0	99,67,792 38 70	1,33,72,663 20 70	664,881 9 40	4·97	73,03,105 5 40	5,53,382 5 0	78,56,487 10 40	48,51,295 0 70
d.—Portuguese Territory	1,06,422 27 40	5,58,575 4 40	6,64,997 32 0	21,372 6 49	3·21	2,49,563 19 0	1,69,135 6 0	4,18,698 25 0	2,24,927 0 31
Grand Total	35,11,293 9 40	1,05,26,368 3 30	1,40,37,661 12 70	6,86,253 16 9	4·83	75,52,668 24 40	7,22,517 11 0	82,75,185 35 40	50,76,222 1 21
1888-89. a.—Barágra	11,93,425 18 0	22,61,503 1 0	34,54,928 19 0	89,453 20 0	2·58	15,10,101 0 0	1,031 20 0	15,11,132 20 0	18,54,342 19 0
b.—Bulsár	1,11,333 0 0	4,11,543 0 0	5,22,876 0 0	14,422 0 0	2·75	3,17,061 0 0	.....	3,17,061 0 0	1,91,390 0 0
c.—Rest of Presidency	4,28,145 10 47	76,76,317 18 40	81,04,462 29 7	6,34,103 37 47	7·82	55,18,268 13 40	5,92,952 15 0	61,11,220 28 40	13,59,138 3 0
Total	17,32,903 28 47	1,03,49,363 19 40	1,20,82,267 8 7	7,37,979 17 47	6·107	73,45,433 13 40	5,93,983 35 0	79,39,417 8 40	34,04,870 22 0
d.—Portuguese Territory	1,67,649 1 40	3,37,252 6 40	5,04,901 8 0	29,775 31 40	5·89	1,87,062 12 0	1,81,640 17 0	3,68,702 29 0	1,06,422 27 40
Grand Total	19,00,552 30 7	1,06,86,615 26 0	1,25,87,168 16 7	7,67,755 9 7	6·25	75,32,495 25 40	7,75,624 12 0	83,08,119 37 40	35,11,293 9 40
1887-88. a.—Barágra	6,72,028 19 0	21,75,195 31 0	28,47,224 10 0	1,08,641 12 0	3·81	15,43,626 0 0	1,531 20 0	15,45,157 20 0	11,93,425 18 0
b.—Bulsár	1,70,707 0 0	2,72,421 0 0	4,43,128 0 0	7,558 0 0	1·70	3,23,337 0 0	900 0 0	3,24,237 0 0	1,11,333 0 0
c.—Rest of Presidency	2,20,072 34 40	70,48,448 30 52	72,68,521 25 12	6,75,443 29 53	9·29	56,13,409 22 0	5,51,523 2 72	61,64,932 24 72	4,28,145 10 47
Total	10,62,808 13 40	94,96,065 21 52	1,05,58,873 35 12	7,91,643 1 53	7·49	74,80,372 22 0	5,53,954 22 72	80,34,327 4 72	17,32,903 28 47
d.—Portuguese Territory	2,01,358 30 0	3,84,762 29 40	5,86,121 19 40	44,922 37 40	7·64	2,10,917 15 40	1,62,632 5 0	3,73,549 20 40	1,67,649 1 40
Grand Total	12,64,167 3 40	98,80,828 11 12	1,11,44,995 14 52	8,36,565 39 13	7·50	76,91,289 37 40	7,16,586 27 72	84,07,876 25 32	19,00,552 30 7
1886-87. a.—Barágra	7,79,308 34 0	22,14,107 11 0	29,93,416 5 0	2,32,392 6 0	7·07	20,87,474 0 0	1,531 20 0	20,89,005 20 0	6,72,028 19 0
b.—Bulsár	75,784 0 0	4,38,257 0 0	5,14,041 0 0	28,477 0 0	5·5	3,14,657 0 0	200 0 0	3,14,857 0 0	1,70,707 0 0
c.—Rest of Presidency	6,45,326 1 0	61,28,833 0 16	67,74,159 1 16	6,76,146 20 56	9·98	53,62,633 2 0	5,15,306 24 0	58,77,939 26 0	2,20,072 34 40
Total	15,00,418 35 0	87,81,197 11 16	1,02,81,616 6 16	9,37,005 26 56	9·11	77,64,764 2 0	5,17,038 4 0	82,81,802 0 0	10,62,808 13 40
d.—Portuguese Territory	2,06,202 27 8	3,50,127 3 0	5,56,329 30 8	35,635 18 48	6·40	1,75,690 20 0	1,43,645 1 40	3,19,335 21 40	2,01,358 30 0
Grand Total	17,06,621 22 8	91,31,324 14 16	1,08,37,915 36 24	9,72,641 5 24	8·97	79,40,454 22 0	6,60,683 5 40	86,01,137 27 40	12,64,167 3 40

27. It will be observed that the diminution in the manufacture of salt generally and in the reserve stock at the Runn Salt-works, which caused some apprehension last year, still continues. It is clear that manufacture is not keeping pace with the demand. Thus,—although at the Runn Works 15,53,935 maunds and 38 seers of salt were manufactured as against 14,12,816 maunds and 2 seers made last year,—the quantity removed during the year exceeded the quantity manufactured by nearly half a lákh and the wastage figure was more than three times as great as it was in the previous year. The net result is that the stock in hand at the Runn Works shows a further decrease and on the 31st March 1891 was some 1,36,120 maunds less than on the same date in the previous year. In order to prevent a further decrease and to provide for a reserve stock equal to two years' demand, it is proposed to extend the existing works in the Runn—and with this object certain detailed proposals have already been submitted for the consideration of Government under this office letter No. 3706,

Opening balances, season's produce.

Closing balances, Runn works.

Production.

dated 4th August 1891. Trial wells have been sunk on the site selected for the extension of the works and the brine has been found to be abundant in quantity and of excellent quality.

Dharasna. 28. Dharasna produce also suffered in the year under report, the outturn being small owing to part of the crop having been washed away by heavy rains in the beginning of the season.

Rest of Presidency. 29. In the Konkan the destruction of refuse salt for which there was neither demand nor storage room led to a reduction in the outturn, and in the Ankola Táluka the work at a number of salt pans was stopped owing to the large stocks on hand from previous years. These facts combined with the increase in removals amounting to some three lákhs led to a reduction in the balance in the rest of the Presidency from 30,00,453 maunds 31 seers 70 tolas last year to 23,15,912 maunds 25 seers 56 tolas in the year under report.

Portuguese works. 30. In Portuguese territory, though the quantity manufactured was less than in the preceding year, it considerably exceeded the sales, so that the balance on 31st March 1891 had increased to 2,75,784 maunds as compared with 2,24,927 maunds and 21 tolas, the stock in hand on the 1st April 1890. This increase in the stock in hand at Goa was not very desirable in view of the uncertainty as to the continuance of Treaty arrangements, but it appears under the circumstances to have been unavoidable.

Loss and Wastage. 31. The total quantity of salt written off on account of loss and wastage was 5,23,145 maunds in excess of the quantity written off last year. This excess is attributed to greater wastage from moisture and to over-estimates.

Bulsár. 32. At Bulsár the quantity written off was 1,01,714 maunds, due chiefly to over-estimates which had to be corrected by the formulas laid down by Mr. Kawasji on the rectangular heap system.

Rest of Presidency. 33. In the rest of the Presidency the percentage as a whole was 10·44 as against 6·48 in the previous year. The loss by floods was trifling, but that from moisture and over-estimates has been great.

Distribution.

Barágra Salt. 34. The distribution of the issues of Barágra salt for 1890-91 and the previous year is exhibited below :—

	1890-91.					1889-90.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda	69,157 20	4,26,666	3,37,488	2,73,254 0	11,06,565 20	62,197 20	4,38,414	3,47,901	2,58,181	11,06,693 20
Ahmedabad Depôt ..	1,04,579 0	....	....	21,792 0	1,26,371 0	1,04,024 0	....	....	22,243	1,26,267 0
Agencies	3,18,670 0	....	....	54,555 0	3,73,225 0	3,29,303 0	....	....	59,169	3,88,472 0
Total ..	4,92,406 20	4,26,666	3,37,488	3,49,601 0	16,06,161 20	4,95,524 20	4,38,414	3,47,901	3,39,593	16,21,432 20

35. The issues show a total decrease of 15,271 maunds, due to a slight falling off in activity of trade owing to traders hoping to get reduction of freights on the opening of Mehsána-Viramgám Line towards close of January. There is nothing whatever to show that Bárágra has in any way lost ground through the competition of Pachbhadra salt. On the contrary, it is believed the hold of Barágra salt on the markets of Northern India has grown firmer than before and may now be regarded as assured.

From Khárághoda. 36. The ordinary fluctuations of trade account for the slight increases and decreases in the issues to North-West Provinces and

Distribution.

BARAGA SALT.

Central India, the increase in exports by rail being partly counterbalanced by decrease in exports by road. The sales for local consumption show an increase of about 7,000 maunds.

From the Agencies.

37. The total sales from the Ahmedabad Depôt were about the same as last year.

From the Ahmedabad Depôt.

38. The business at the Agencies shows a decrease of 15,247 maunds, due to the removals for Central India being smaller than during last season, and sales for local consumption being also smaller.

Considered according to destination.

39. Dealing with each branch of the trade separately the subjoined table shows in detail the issues for local consumption :—

District.	From							
	Kharaghoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	7,609 0	9,597 0	79,651 0	81,273 0	27,678 0	28,224 0	1,14,938 0	1,19,094 0
Kaira	..	..	676 0	650 0	95,105 0	95,962 0	95,781 0	96,612 0
Broach	267 0	534 0	..	..	..	..	267 0	534 0
Panch Mahâls .. .	..	..	..	..	67,461 0	56,460 0	67,461 0	56,460 0
Gaikwâr's Territory ..	38,568 0	40,738 0	2,424 0	3,073 0	74,919 0	74,661 0	1,15,911 0	1,18,472 0
Mahi Kántha Agency ..	8,625 0	7,535 0	20,431 0	18,642 0	15,087 0	13,815 0	44,143 0	38,992 0
Rewa Kántha Agency ..	..	..	842 0	941 0	20,253 0	22,224 0	21,095 0	23,165 0
Pálanpur Agency	6,030 20	7,292 20	..	.	22,824 0	22,506 0	28,854 20	29,798 20
Káthiáwár Agency	816 0	1,847 0	..	..	..	..	816 0	1,847 0
Cambay	..	1,335 0	..	..	5,976 0	4,818 0	5,976 0	6,153 0
Bombay	282 0	273 0	..	..	..	..	282 0	273 0
Poona	..	6 0	..	..	..	..	..	6 0
Total ..	62,197 20	69,157 20	1,04,024 0	1,04,579 0	3,29,303 0	3,18,670 0	4,95,524 20	4,92,406 20

Free issues under agreements with Native States.

	Mds.	s.
Patri	340	20
Jhinjhúváda ...	340	20
Rádhanpur... ...	350	20
Total ...	1,031	20

40. As usual, the total quantity of salt shown above as issued for local consumption includes 1,031 maunds 20 seers granted free of duty to the Native States named in the margin, by way of compensation for the suppression of their salt-works.

Central Provinces.

41. The exports to the Central Provinces show a decrease of 11,748 maunds, due to ordinary fluctuations in trade. The issues were all from the main stores. The following table exhibits the quantities consigned to each station in the Central Provinces :—

Names of Stations.	1890-91.	1889-90.	Increase.	Decreaae.
	Mds.	Mds.	Mds.	Mds.
Badnera	39,783	40,851	...	1,068
Harda	24,297	28,302	...	4,005
Timarni	4,005	5,340	...	1,335
Sioni	17,355	19,758	...	2,403
Itarsi	13,884	15,486	...	1,602
Bagra	5,340	6,141	...	801
Semri	4,005	4,005	...	....
Sohagpur	5,340	6,675	...	1,335
Piparia	10,413	8,010	2,403	...
Bankheri	11,481	11,748	...	267
Gadarwara	35,511	34,176	1,335	...
Sahora	1,335	267	1,068	...
Kareli	22,695	29,370	...	6,675
Narsingpur	11,481	10,146	1,335	...
Chindwára	16,287	18,156	...	1,869
Saipura	2,403	2,937	...	534
Sehora Road	14,418	14,952	...	534
Carried over ...	2,40,033	2,56,320	6,141	22,428

Distribution. BARÁGRA SALT.

Names of Stations.	1890-91.	1889-90.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Brought forward ...	2,40,033	2,56,320	6,141	22,428
Salimnabad	1,869	2,403	...	534
Katni	38,181	37,914	267	...
Myhere	4,806	3,204	1,602	...
Hoshangabad	3,471	4,005	...	534
Khirkian	3,738	3,471	267	...
Saugor	22,161	2,937	19,224	...
Duleria	267	...	267	...
Jabalpur	1,03,062	1,15,878	...	12,816
Umaria	267	534	...	267
Babai	267	...	267	...
Deori	8,544	11,748	...	3,204
Total ...	4,26,666	4,38,414	28,035	39,783

For the North-West Provinces.

42. The exports to the North-West Provinces show a decrease of 10,410 maunds, which is attributed to the expectations raised by the opening of the Viramgám-Mehsana Railway already noticed, but there can no longer be any doubt that the demand for Barágra salt in these markets has firmly established itself.

For Rájputána, Central India and Bengal.

43. The total issues for Rájputána, Central India, and Bengal show an improvement to the extent of 10,000 maunds.

Exports by road.

44. The road-borne exports to Rájputána have decreased by 451 maunds only, the extent of the trade depending as heretofore on the number of carts and pack bullocks seeking return loads from Ahmedabad.

Exports by rail to Rajputana.

45. The direct consignments by rail to stations in Rájputána have increased from 526 maunds last year to 2,349 maunds this year.

To Málwa.

46. The consignments to stations in Málwa for the last two years are shown in the following table:—

Stations.	1890-91.	1889-90.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	21,627	26,700	...	5,073
Indore	94,251	87,309	6,942	...
Fatehabad	4,806	3,471	1,335	...
Ujjain	46,458	38,448	8,010	...
Chambal	2,937	2,937	...	...
Barnagar	16,821	18,957	...	2,136
Ranija	534	1,602	...	1,068
Pahlia	267	534	...	267
Barwaha	1,869	1,602	267	...
Jaora	34,176	27,501	6,675	...
Dhodhar	267	801	...	534
Mandesur	33,108	34,977	...	1,869
Ratlam	13,350	11,481	1,869	...
Nawli	...	801	...	801
Delander	267	267	...	...
Total ...	2,70,738	2,57,388	25,098	11,748

There has been a considerable falling off at Mhow, but against this must be set noticeable increases at Indore, Ujjain and Jaora.

BARÁGRA SALT.

47. The following table shows the sales of Barágra salt since 1873-74:—

Distribution.
BARAGRA SALT.

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána and Malwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	9,30,793
1877-78 ...	4,67,992	4,19,127	...	80,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132
1889-90 ...	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432
1890-91 ...	4,92,406	4,26,666	3,37,488	3,49,601	16,06,161

48. The sales during the year under report were less than those of last year by 15,271 maunds, but it must be borne in mind that last year's sales were the largest on record except during the years 1885-86 and 1886-87, when the failure of the Sambhar crop caused such an abnormal demand for the Barágra article.

DISTRIBUTION OF SEA SALT.

49. The following comparative statement shows the quantities of salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara in British territory and from those in Portuguese territory, together with the distribution of the issues :—

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Matunga, Trombay, Uran, Karanja, Panvel and Pen ...	11,71,738	12,62,163	13,667	18,795	6,53,422	6,77,299	3,55,712	4,48,282	11,33,516	12,96,206
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	6,317	4,618
Total ...	11,71,738	12,62,163	13,667	18,795	6,53,422	6,77,299	3,55,712	4,48,282	11,39,833	13,00,824
Portuguese India	...	...	...	...	...	...	...	...	39,524	40,850
Grand Total ...	11,71,738	12,62,163	13,667	18,795	6,53,422	6,77,299	3,55,712	4,48,282	11,79,357	13,41,674

From	For Export to—*contd.*				For Local Consumption.					
	Foreign Malabár (Travancore and Cochin).		Mysore.		In Portuguese India.		Within the Presidency.		Total.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	14,984	12,734	3,02,845	3,16,621	3,17,829	3,29,355
Umbargaon	...	...	...	...	...	...	8,239	8,467	8,239	8,467
Bassein, Ghodbandar, Matunga, Trombay, Uran, Karanja, Panvel and Pen ...	5,39,862	5,89,220	...	40,740	...	...	18,59,022	17,65,206	57,26,939	60,97,911
Shiroda	...	...	...	...	...	...	48,056	65,239	48,056	65,239
Sanikatta	...	...	28	240	...	...	1,42,631	1,04,342	1,48,976	1,09,200
Total ...	5,39,862	5,89,220	28	40,980	14,984	12,734	23,60,793	22,59,875	62,50,039	66,10,172
Portuguese India	...	...	150	309	1,55,365	1,34,648	2,08,665	2,26,257	4,03,704	4,03,192
Grand Total ...	5,39,862	5,89,220	178	41,289	1,70,349	1,47,382	25,69,458	24,86,132	66,53,743	70,12,236

Distribution.

From Bulsar works.

50. The improved condition of the people consequent on the good harvest led to an increase of 13,776 maunds in sales from the Bulsar salt-works, which thus very nearly equalled the sales of the year last before.

From Umbargaon.

51. The Umbargaon sales also increased slightly by about 227 maunds.

From works near Bombay.

52. Issues from works near Bombay have increased to the extent of 370,972 maunds as compared with last year. This increase is chiefly due to large removals to Calcutta and British Malábar. The greatest increase has taken place in Bassein and Ghodbandar Tálukás, while there has been a falling off in the Pen works owing to competition with the two former tálukás where manufacture has expanded and where prices have fallen.

From Shiroda.

53. Shiroda has recovered from the fall recorded last year. The efforts of the lessees to clear their stocks before the termination of the leases on 31st December 1890 led to a lowering of prices. Most of the stock as usual found its way to the Belgaum District.

From Sanikatta.

54. The falling off in the issues from Sanikatta works still continues, the decline in the year under report amounting to 39,776 maunds as compared with 7,855 maunds in the previous year. The causes of this turn in the Sanikatta salt trade have already been explained. They may briefly be said to be (1) that the Railway enables salt from other sources to reach markets hitherto held exclusively by Sanikatta salt, and (2) that the dwindling of the trade of the coast port of Kumta (consequent on the opening of the Railway) has led to a decrease in the number of carts and pack bullocks seeking return loads, thus causing an increase in the cost of road carriage. In short, the Southern Marátha Railway is the direct and indirect cause of the decline under discussion.

From works in Portuguese India.

55. At the same time the issues from the works in Portuguese India have not continued to increase in the same proportion as the issues from Sanikatta trade declined. The increase of half a lákh, reported last year, has not been quite kept up, and it has been ascertained that considerable quantities of Konkan salt have been imported viâ Marmagoa and are finding their way into the Dhárwár and Belgaum markets. Thus a healthy competition of Konkan salt with Goa salt has commenced and, as it increases, considerable reduction in the price of Goa salt may be expected. The taste of the people of Dhárwár and Belgaum is, however, said to be opposed to the use of Konkan salt, and the custom of selling salt by measure which prevails in these districts undoubtedly gives the *dry* Goa salt an advantage over the *moist* Konkan. It has been calculated that a maund of Goa salt measures about four seers more than a maund of Konkan. The taste of the people, however, admits of education, and the stoppage of the dryage system at the Goa works will place the two salts more on an equality. It is satisfactory to find that the Bombay salt traders are beginning to make freer use of the Marmagoa Railway, and that the collection of wharfage fees, &c., by the Portuguese authorities has been simplified.

From the British and Portuguese works together.

56. The works in British and Portuguese India taken together show an increase of 358,493 maunds in the year under report, the increase being due to larger transactions at the British works near Bombay.

Regarding the distribution of issues, there seems no necessity to repeat information given in previous reports.

For Central Provinces.

57. In the year under report there was an increase of 87,425 in the exportation to the Central Provinces from the works near Bombay: against which must be set a decline of 11,748 maunds

Distribution

in the exports of Baragra salt in this direction. Any rise or fall in the supply of Madras, Pachbhadra and Sambhar salt to these districts leads naturally to a corresponding fall or rise in the supply from the Bombay works, but of course every extension of Railway facilitating the communication between the interior and the sea-coast (or the Runn) tells more and more in favour of Bombay salt. This is illustrated by the fact that exports by Rail to the Nizám's Territory have increased by some 23,887 maunds consequent in some measure on the opening of the Southern Marátha Railway.

For Calcutta.

58. The Calcutta trade has, in part, recovered from the decrease noticed last year, but the market is still very uncertain, and some difference of opinion exists as to the cause. It would be out of place to notice these opinions here as an Administration Report is not intended for the discussion of controverted matters. A separate report on the subject has been submitted.

For British Malábar.

59. Perhaps the most noticeable feature in the year's distribution has been the marked and continuing expansion in exports to British Malábar. These, exclusive of exports from Portuguese Territory, amounted to 12,96,206 as against 11,39,833 maunds last year. The cheapening of Bombay salt, combined with its similarity to the Madras article, has enabled the Bombay traders to compete successfully against salt manufactured in Madras, and considerable quantities of Bombay salt have found their way inland to Salem, Coimbatore and Bangalore. The exports from Goa were much the same as last year and only 4,618 maunds were exported from Sanikatta.

For Foreign Malábar.

60. Foreign Malábar indented for some 50,000 maunds more than last year.

For Mysore.

61. The facilities for export to Mysore afforded by the West of India Railway have been made use of by the Trade during the year under report, upwards of 40,740 maunds having been consigned by Rail to Mysore Districts this year. At the same time exports by road from adjoining British Districts continued.

For local consumption in Portuguese Territory.

62. The quantity of salt issued for local consumption in Portuguese Territory decreased by 22,967 maunds, the figures being 1,47,382 against 1,70,349 maunds last year. Except some 3,048 maunds purchased at full duty in Goa for sale at the Portuguese Government estancos, all the salt consumed in Portuguese territory was issued duty free.

In British Territory.

63. The balance of sea salt remaining for local consumption within the Presidency amounts to 24,86,132 against 25,69,458 maunds in 1890-91, *i.e.*, a decrease of 83,326 maunds. But in the absence of exact information as to extent of exports by road to territories beyond the Presidency, the accuracy of these figures cannot, of course, be vouched for.

Free issues.

64. The issues of salt duty-free amounted to 1,56,094 maunds 13 seers and 54 tolas, against 1,82,119 maunds and 26 seers in 1889-90. The details are given in the subjoined table:—

Issues.	1890-91.	1889-90.	More.	Less.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,42,132 4 0	1,65,523 27 0	.....	23,391 23 0
2. Under the terms of the Janjira convention ...	10,399 29 54	11,913 30 0	.....	1,514 0 26
3. To replace salt lost at sea before final check ...	1,240 0 0	1,181 29 0	58 11 0	.....
4. For fish-curing yards in British territory ...	2,322 20 0	3,500 20 0	.....	1,178 0 0
Total ...	1,56,094 13 54	1,82,119 26 0	58 11 0	26,083 23 26
			Deduct Increase ...	58 11 0
			Net Decrease ...	26,025 12 26

Distribution.

Under the Portuguese Treaty.

65. Particulars of issues under the terms of the Portuguese Treaty are given below:—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	93,759 0 0	99,628 0 0	34,386 25 0	50,279 5 0	275 0 0	234 0 0	1,28,420 25 0	1,50,141 20 0
Daman	10,752 0 0	10,725 0 0	2,959 19 0	4,757 7 0	.....	.....	13,711 19 0	15,482 7 0
Total ...	1,04,511 0 0	1,10,353 0 0	37,346 4 0	55,036 12 0	275 0 0	234 0 0	1,42,132 4 0	1,65,623 27 0

There is a decrease this year of 13,391 maunds 23 seers, almost the whole of which has occurred in Goa. It occurs chiefly in the quantity issued for fish-curing, a quantity which fluctuates with the nature of the fishing season. There has been a slight decrease in the quantity issued for domestic consumption and also a decrease of 1,514 maunds in the quantity issued to the Janjira State.

General features of the year's transactions.

66. Viewing the transactions of the year as a whole, there has been a general increase in the sales of Konkan salt, especially for British Malabár and for places beyond the Presidency, against which must be set a slight falling off in the demand for local consumption. The trade with Calcutta as compared with last year is looking up again.

Consumption.

Consumption.

Consumption for the whole Presidency.

67. The total quantity of salt which passed into consumption in the Presidency amounts to 29,83,359 maunds as shown in the margin. From this a deduction must be made for unrecorded exports to Nizám's territory and Mysore, which, taking the figures for 1886-87 as a guide, may roughly be estimated at 2,47,000, leaving 27,36,359 as the estimated local consumption. Taking the population at 19,967,148, the average consumption per head comes to 11·23 lbs. as against 11·59 last year.

	Mds.
Barágra salt	4,92,406
Sea salt	24,86,132
	29,78,538
Add—	
Imported salt	4,821
	29,83,359
Deduct—	
Probable Exports by road to Nizám's territory and Mysore	2,47,000
Balance for local consumption	27,36,359

In Gujarát.

68. The quantity of salt removed for consumption in Gujarát was—

	Mds.
Barágra salt issued for local consumption ...	4,92,406
Balsár salt	3,16,621
Konkan salt carried by rail to stations in Gujarát	6,451
	8,15,478
Add—	
Imported salt	13
	8,15,491
Deduct—	
Exports of Bulsár salt to districts outside the Province of Gujarát	10,735
	8,04,756

This quantity for a population of 6,709,236 would give an average of 9·83 lbs. per head.

In the rest of the Presidency.

69. The quantity of salt consumed in other parts of the Presidency, *viz.*, the Konkan, the Deccan, Khándesh, the Southern

Consumption

Marátha Country, and North Kánara, may be estimated as under :—

	Mds.
Quantity of salt consumed in the whole of the Presidency	...27,36,359
Deduct—	
Quantity of salt consumed in Gujarát	... 8,04,756
	19,31,603

The population affected being taken at 13,257,912 souls, the average consumption per head would come to 11·94 lbs.

70. The following statement shows the annual average rates of consumption per head of population for the whole Presidency, for Gujarát, and for Khándesh, the Deccan and other districts, respectively, since 1881-82 :—

Year.	For the whole Presidency, including Janjira.		Gujarát.		Khándesh, the Deccan and other districts of the Presidency, including Janjira.	
	Population, 19,967,148.		Population, 6,709,236.		Population, 13,257,912.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82 ...	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83 ...	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84 ...	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85 ...	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86 ...	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18
1886-87 ...	25,59,659	10·54	8,09,538	9·92	17,50,121	10·92
1887-88 ...	28,13,528	11·59	8,42,350	10·33	19,71,178	12·23
1888-89 ...	26,59,885	10·96	7,87,922	9·66	18,71,963	11·61
1889-90 ...	28,23,751	11·59	7,88,241	9·61	20,35,510	12·58
1890-91 ...	27,36,359	11·23	8,04,756	9·83	19,31,603	11·94

These figures, which are of course only approximately accurate, seem to call for no special remark.

Wholesale market prices.

71. The following table shows the wholesale market prices of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August and December of each of the calendar years 1889 and 1890. The rates quoted are those given in the price current lists published in the *Government Gazette* :—

Districts.	April.				August.				December.			
	1889.		1890.		1889.		1890.		1889.		1890.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Bombay	3	3 0	3	15 4	3	8 8	3	12 3	3	9 2	3	12 3
Ahmedabad	3	0 4	3	0 4	3	1 0	3	1 0	3	1 2	3	0 4
Kaira	2	15 8	3	1 0	3	0 0	3	0 4	3	1 0	3	1 0
Panch Mahals	3	3 0	3	2 7	3	10 0	3	3 10	3	4 8	3	3 10
Broach	3	3 0	3	1 4	3	2 0	3	2 4	3	2 0	3	1 4
Surat	3	8 0	3	3 5	3	8 10	3	3 5	3	8 10	3	3 5
Thána	3	4 0	3	1 11	3	4 0	3	4 8	3	4 0	3	4 8
Kolába	3	0 7	2	15 3	3	2 7	2	15 8	2	15 3	3	0 0
Ratnágiri	3	2 3	3	2 0	3	5 2	3	9 9	3	0 8	3	1 9
Kánara	3	12 11	3	10 11	3	14 9	3	9 8	3	10 8	3	10 3
Násik	3	9 1	2	14 4	3	9 1	3	0 0	3	6 4	3	4 0
Khándesh	3	10 10	3	13 10	3	12 0	3	13 10	3	10 0	3	12 2
Ahmednagar	3	5 0	3	3 11	3	4 4	3	4 2	3	5 10	3	4 3
Sholápur	3	5 4	3	5 6	3	6 8	3	5 3	3	6 3	3	5 9
Poona	3	6 6	3	5 5	3	8 1	3	7 0	3	7 8	3	6 5
Sátára	3	3 2	3	3 2	3	7 0	3	5 10	3	7 0	3	8 5
Belgaum	3	4 5	3	0 3	3	7 8	3	7 6	3	2 7	3	2 9
Dhárwár	4	8 2	3	14 6	4	8 7	3	15 9	4	5 3	4	0 11
Bijápur	3	15 10	4	0 9	3	15 5	3	15 1	3	15 1	4	0 9

Consumption.

The causes of variations and fluctuations in prices have been so clearly explained in previous reports that there seems no necessity for enlarging on the subject here. The prices in the year under report present no very striking or unusual features. From personal enquiries made in various bázárs and at village shops and stalls, I have satisfied myself that the pressure of the salt-tax on the individual is so slight that neither the petty retailer nor the ordinary purchaser is aware of the presence of the duty in the price.

Revenue and Expenditure.
COLLECTIONS.

72. The gross collections under the head of Salt Revenue in 1890-91 amounted to Rs. 2,10,26,192-8-3 against Rs. 2,00,72,252-9-5 in 1889-90, and show an increase of Rs. 9,53,939-14-10. As compared with the average receipts for the four years ending 1889-90, the increase amounts to Rs. 31,34,210-8-0.

73. The receipts on account of Imperial and Provincial revenue, respectively, for the last five years are exhibited below, arranged under their main heads:—

	1890-91.	1889-90.	1888-89.	1887-88.	1886-87.	Average of four years ending 1889-90.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt-works for home and inland consumption ...	1,46,88,303 9 6	1,46,00,898 6 0	1,38,09,967 15 6	1,23,06,672 6 8	1,21,14,307 1 11	1,32,07,961 7 6
2. Do. do. on exports to Calcutta ...	14,89,885 0 0	11,83,810 0 0	9,23,054 8 0	12,45,638 0 0	9,27,868 0 0	10,70,092 10 0
3. Do. do. British Malabár.	35,99,560 10 0	30,81,450 0 0	22,82,250 8 0	25,38,495 0 0	18,70,393 0 0	24,43,147 2 0
4. Do. do. at nominal rates.	8,926 3 6	9,369 6 0	8,185 1 9	10,185 2 0	8,465 9 0	9,051 4 8
5. Duty on imports by sea ...	12,023 0 3	14,385 1 8	17,140 15 7	9,573 6 11	7,684 9 10	12,196 0 6
6. Do. by land ...	31 14 0	37 8 0	42 7 0	33 3 7	30 6 4	35 14 3
7. Duty on salt removed from Portuguese salt-works ...	6,75,909 11 0	6,23,912 11 0	4,68,637 12 0	4,54,687 4 6	3,51,584 15 5	4,74,705 10 9
8. Cost price realized on do. ...	22,866 13 9	23,426 8 9	44,182 2 1	38,017 3 4	30,775 5 0	34,100 4 9
9. Sale-proceeds, Barágra salt ...	2,68,296 8 1	2,75,526 2 6	2,58,476 0 1	4,23,066 15 1	7,05,736 13 7	4,15,701 7 10
10. Excise duty on excess discovered on examination of dispatches at Preventive Stations and on re-weighment at places of import	9,175 15 5	8,596 3 11	7,485 14 0	6,473 5 11	6,374 11 1	7,232 8 9
11. Ground-rent	36,387 9 9	37,663 3 2	40,228 8 11	41,858 7 5	31,097 12 6	37,712 0 0
12. Farms of Government salt-works	1,10,584 11 6	1,05,239 12 4	86,784 6 3	71,187 3 4	65,359 0 0	82,142 9 6
13. Proprietary right of Government in certain salt-works ...	57,730 12 8	57,874 10 11	55,911 10 6	57,661 15 10	63,991 12 9	58,860 0 6
Total Imperial ...	2,09,79,682 7 5	2,00,22,189 10 3	1,80,02,347 13 8	1,72,03,549 10 7	1,61,83,669 1 5	1,78,52,939 1 0
Provincial.						
14. Proceeds of fines, forfeitures and confiscations	701 6 4	810 6 0	615 13 3	2,627 4 3	1,331 7 5	1,346 3 9
15. Payments by Shilotris of cost of establishment employed to watch their salt-works ...	22,440 0 3	19,766 9 0	15,119 7 1	10,975 14 4	9,339 6 1	13,800 5 1
16. Miscellaneous	13,368 10 3	19,486 0 2	13,471 7 4	15,588 3 0	7,039 15 4	13,896 6 5
17. Contributions from Ports Fund towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ...	46,510 0 10	50,062 15 2	39,206 11 8	39,191 5 7	27,710 12 10	39,042 15 3
Grand Total ...	2,10,26,192 8 3	2,00,72,252 9 5	1,80,41,554 9 4	1,72,42,741 0 2	1,62,11,379 14 3	1,78,91,982 0 3

Imperial.

74. The realizations of Imperial revenue show, when compared with last year, an increase of Rs. 9,57,492-13-2. The principal fluctuations in the several items which make up this revenue are explained below.

Items of Increase.

75. Under increase the following items call for notice:—

Items 1, 2, 3, & 7—Represent the total excise duty realised from the works in the Presidency including Portuguese India which amounts to Rs. 2,04,53,658-14-6 against Rs. 1,94,90,071-1-0 in 1889-90 and Rs. 1,74,83,910-11-6 in 1888-89. The increase this year is due to the fact that there were larger removals of duty-paid salt in the year under report than in the preceding year.

As, however, owing to the Credit Bond System the duty figures do not (except in the case of imported salt) correspond with the quantities shown in any given year as issued, the following table (showing for the last three years what the transactions credit and cash have been) will probably be found of use in settling the revenue due to the transactions of each year. The table is a new one:—

Revenue and Expenditure.

	1888-89.		1889-90.		1890-91.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
1. Quantity issued and duty recovered in cash during the year	Mds. s. t. 67,23,610 1 40	Rs. a. p. 1,67,67,127 1 6	Mds. s. t. 70,21,939 10 40	Rs. a. p. 1,75,52,092 8 6	Mds. s. t. 76,07,097 36 40	Rs. a. p. 1,90,18,274 1
2. Quantity issued on credit bonds during the year but the duty on which was recovered in the next year ..	6,66,847 14 0	....	4,58,014 16 0	....	1,41,615 6 0	...
3. Quantity remaining unissued at the end of the preceding year, and issued in the year, duty on which at Rs. 2-8-0 was realized and accounted for in that year	1,42,038 10 0	....	72,714 38 0	.....	1,05,843 6 0	. ..
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	....	4,99,444 8 0	....	16,67,119 6 0	....	11,45,036 0 0
5. Duty realized in the year but quantity not issued until after the expiry of the year.	....	1,81,787 6 0	....	2,64,608 0 0	....	2,77,045 2
6. Duty realized for salt to be issued but subsequently refunded	....	43,895 12 0	....	3,447 6 0	....	12,783 0
7. Differential duty	....	2,656 0 0	....	2,803 12 0	....	....
Total ..	75,32,495 25 40	1,74,83,910 11 6	75,52,668 24 40	1,94,90,071 0 6	78,55,156 10 40	2,04,53,658 14 6

EXPENDITURE.

Item 12.—Of the total increase Rs. 1,582-0-5 are due (1) to the working of another salt work in Goa on payment of compensation to the British Government and (2) to instalments due on account of previous year being recovered in this. The remainder of the increase is due to higher bids for the lease of Government salt works.

The only items of decrease which call for remarks are items 8 and 11. The decrease in proceeds from Barágra salt is attributed to smaller sales. The decrease under ground rent is similarly due to decreased sales at certain works where ground rent is levied in the shape of a cess on number of maunds sold.

76. The total receipts under Provincial have decreased as compared with last year by Rs. 3552-14-2. Provincial.

The increase under *item 15* (viz., Rs. 2,673-7-3) is due to the recovery from the Shilotris of charges on account of additional guarding establishments at new works.

Item 16—"Miscellaneous" is always a fluctuating one. The decrease under this head this year as compared with last year is due to the sum realised last year by the re-sale of certain water or tank wagons to the Railway Company.

77. In the subjoined table particulars of expenditure for the year under report are contrasted with the previous year, expenditure on account of the administration of Portuguese India and of the Presidency proper being separately shown :—

No.	Items.	1890-91.	1889-90.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	SALT—IMPERIAL.				
	PORTUGUESE INDIA.				
	Superior Supervising Establishment.				
1	Pay	15,503 12 7	12,000 0 0	3,503 12 7	....
2	Travelling allowance	1,377 15 7	1,500 0 0	....	122 0 5
3	Tentage	....	....	....	....
	Subordinate Establishment.				
4	Pay	82,205 4 1	82,104 14 2	100 5 11	....
5	Travelling allowance	2,926 0 5	2,651 2 1	274 14 4	....
6	Petty supply allowance	870 12 9	1,071 11 3	....	200 14 6
7	Service stamps and bearing postage ..	80 2 3	77 11 6	2 6 9	....
8	Telegraph charges	34 0 0	68 5 0	....	34 5 0
9	Office rent	586 0 0	586 0 0	....	....
10	Boat stores and repairs	1,006 13 1	1,012 7 3	....	5 10 2
11	Dead stock articles	256 8 0	590 2 0	....	333 10 0
12	Salt purchase and freight	13,516 12 9	13,826 3 2	....	309 6 5
13	Conveyance of treasure	22 14 6	20 8 0	2 6 6	....
14	Carriage of records	10 5 0	9 4 0	1 1 0	....
15	Rewards in salt cases..	19 0 0	65 0 0	....	46 0 0
16	Petty construction and repairs of Salt buildings.	1,649 10 4	1,193 1 11	456 8 5	....
17	Law charges	18 8 10	0 4 7	18 4 3	....
18	Thatching of salt heaps	261 14 9	0 10 6	261 4 3	....
19	Compensation to proprietors of salt-work	1,61,912 6 2	1,17,743 2 6	44,169 3 8	....
20	Miscellaneous	2 0 9	1 7 6	0 9 3	....
	Total ..	2,82,260 13 10	2,34,521 15 5	48,790 12 11	1,051 14 6

Revenue and Expenditure.

EXPENDITURE.

No.	Items.	1889-90.	1890-91.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Refunds and Drawbacks.				
21	Excise duty on salt, &c., refunded.. ..	96,156 0 0	61,376 10 8	34,779 5 4	....
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
22	Pay	79,176 2 5	71,993 9 0	7,182 9 5	....
23	Travelling allowance	5,366 10 9	5,300 12 7	65 14 2	....
24	Tentage	830 6 8	782 13 6	47 9 2	....
	Subordinate Establishment.				
25	Pay	6,43,001 9 1	6,36,552 5 5	6,449 3 8	....
25A	Boat allowance	12,195 0 9	12,013 14 8	181 2 1	....
26	Travelling allowance	17,416 5 11	18,146 0 2	....	729 10 3
27	Horse allowance	4,549 8 5	4,438 4 1	111 4 4	....
28	Petty supply allowance	8,490 12 5	9,078 5 9	....	587 9 4
29	Peons' belts and clothing	10,101 13 1	21,179 12 7	....	11,077 15 6
30	Service stamps and bearing postage ..	3,109 13 0	3,100 14 6	8 14 6	....
31	Telegraph charges	216 1 0	212 15 0	3 2 0	....
32	Parcel charges	105 13 6	67 4 3	38 9 3	....
33	Office rent, rates and taxes	612 4 10	517 8 2	94 12 8	....
34	Prizes for best salt manufactured at Khárágoda	600 0 0	600 0 0	....	....
35	Boat stores and repairs	26,207 11 7	16,884 8 2	9,323 3 5	....
35A	Dead stock articles	1,685 14 6	1,431 10 6	254 4 0	....
36	Gadis and Takyás	548 9 1	544 4 10	4 4 3	....
37	Conveyance of treasure	71 7 9	70 8 0	0 15 9	....
38	Charges in connection with salt confiscations	23 9 0	23 7 0	0 2 0	....
39	Water-supply	385 5 8	862 10 5	....	477 4 9
40	Rewards in salt cases..	3,133 0 0	2,079 13 5	1,053 2 7	....
41	Compensation for land taken up for frontier lines	211 9 5	17,255 4 0	....	17,043 10 7
41A	Charges incurred in connection with the removal of salt to fish-curing yards ..	167 10 6	363 2 4	....	195 7 10
42	Agents' Commission	10,670 14 2	11,501 15 7	....	831 1 5
43	Monsoon weather fences for Salt buildings.	2,997 9 7	2,973 2 9	24 6 10	....
44	Petty construction and repair of Salt buildings	19,342 7 6	15,916 15 6	3,425 8 0	....
45	Conveyance of records	1,181 9 10	1,351 9 7	....	169 15 9
46	Treaty provision of salt, cost of bags and sewing charges..	....	....	....	....
47	Medical charges	207 2 4	296 12 1	....	89 9 9
48	Law charges	150 0 0	26 1 3	123 14 9	....
49	Purchase, storage and freight of Baragra Salt	2,50,754 14 6	2,43,897 2 3	6,857 11 9	....
50	Cost of ammunition and freight	....	52 8 0	....	52 8 0
51	Thatching of salt heaps	....	....	....	....
52	Destruction of salt	27 4 0	28 2 6	....	0 14 6
53	Cost of timber for house accommodation for salt-makers in the new village of Khárágoda and its carriage from Saiyan to Khárágoda and for chaukis on the Northern Frontier Preventive Lines	....	....	....	....
54	Miscellaneous	735 15 3	743 2 4	....	7 3 1
	Total ..	11,01,275 0 0	11,00,287 4 2	35,250 10 7	31,262 14 9
	Grand Total ..	14,82,691 13 10	13,96,185 14 3	1,18,820 12 10	32,314 13 3

78. The most important fluctuations are the following :—

ITEMS OF INCREASE.

Goa Territory.

Rs. a. p.

Item 1 .. 3,503 12 7—due to payment on account of leave allowance to the Assistant British Delegate in addition to the payment of salary to the acting officer.

„ *16* ... 456 8 5—due to considerable repairs having to be effected to fishcuring yards.

„ *19* ... 44,169 3 8—owing to compensation in Goa and Damaun due on account of previous years having been paid in the year under report.

British Territory.

„ *21* ... 34,779 5 4—due to larger payments of wastage allowance owing to increased exports beyond the Presidency and to larger amounts having to be refunded for salt not removed.

„ *22* ... 7,182 9 5—due to (1) the payment of privilege leave allowances to the Collector in addition to payment of salary to acting officer and (2) to the post of the Deputy Collector being held by a permanent incumbent instead of by an acting officer as was the case last year.

Revenue and Expenditure
EXPENDITURE.

	Rs.	a.	p.	
Item 25 ...	6,449	3	8	—due to cost of additional establishment entertained during the year.
„ *35* ...	9,323	2	5	—due to the construction of a new boat to replace an old one and to extraordinary repairs to some barges and boats.
„ *40* ...	1,053	2	7	—due to liberal rewards in important salt smuggling cases.
„ *44* ...	3,425	8	0	—owing to the construction of some new works in the Uran and Trombay Tálukas.
„ *49* ...	6,857	11	9	—due to the increase in the production of Barágra salt.

ITEMS OF DECREASE.

British Territory.

Item 29 ...	11,077	15	6	—owing to no charges having been incurred on account of warm clothing as in the past year. This was the 4th year in which light clothing only was to be supplied to the peons.
„ *41* ...	17,043	10	7	—No expenditure for compensating the owners of land taken up for the Frontier was incurred this year as it was in the last.
„ *42* ...	831	1	5	—due to decreased issues to the Agencies.

Miscellaneous.
SALT SMUGGLING CASES

79. Details showing the number of salt smuggling cases in the six years ending 1890-91, and the number of persons arrested, tried, acquitted and convicted in connection therewith, are given in the following table. The additional information on the subject, as well as details with regard to cases of smuggling detected in Portuguese territory will be found in Statement XI appended :—

	Number of Cases adjudicated.	NUMBER OF PERSONS.					Percentage of Convictions on number of Persons sent up for trial.	Total estimated Value of Confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1885-86	158	232	12	220	201	19	91·36	3,029
1886-87	108	171	1	170	148	22	87·05	93
1887-88	156	231	3	228	196	32	85·9	2,092
1888-89	229	326	...	326	300	26	92·02	1,899
1889-90	212	400	22	378	350	28	92·5	578
1890-91	144	249	7	242	214	28	88·4	509
Southern Division—								
1885-86	199	300	35	265	219	46	82·64	336
1886-87	192	260	21	239	199	40	83·26	1,190
1887-88	163	262	26	234	198	36	84·6	14,560
1888-89	229	294	18	276	201	75	72·8	7,458
1889-90	324	374	32	342	314	28	92·08	12,571
1890-91	305	413	50	363	332	30	91·4	14,251
Total—								
1885-86	357	532	47	485	420	65	86·59	3,365
1886-87	300	431	22	409	347	62	84·84	1,283
1887-88	319	493	29	462	394	68	85·28	16,652
1888-89	458	620	18	602	501	101	80·9	9,357
1889-90	536	774	54	720	664	56	92·2	13,149
1890-91	449	662	57	605	546	58	90·25	14,760

80. The cases detected were chiefly cases of petty smuggling, and the Magistracy, in most cases, dealt with the offences with due severity. The falling off in the number of cases in the year under report is a matter for congratulation and seems to indicate that the new Salt Law is working well, and is being increasingly respected. Both in the Northern and Southern Division the percentage of convictions on number of persons sent up for trial shows that the judgment exercised by the executive officers of the Department was good. The action of the Courts in Goa was as dilatory and unsatisfactory as usual.

Departmental Administration at Kharaghoda and Udu.

81. The number of pans worked at Khárághoda during the year under report was 174, being one less than last year. No double crops were obtained. Brine was let into the first pan on the 12th October and into the last on 20th December. The flow of brine

Miscellaneous.

Departmental administration at Kharaghoda and Udu

into the first pan was stopped on the 9th March and into the last on the 24th May. The first pan was cleared on the 24th March and the last on the 24th May. The largest crop in a single pan was 6,688 maunds and the smallest 2,290 maunds, the corresponding figures for the last year being 6,680 and 835 respectively. The total outturn of the season was 8,46,538 maunds or 1,78,872 maunds in excess of last year.

82. The number of pans worked at Udu was 228 against 214 last year. There were no double crops. The 14th October and 24th December are the dates on which brine was let into the first and last pan respectively. The first pan was cleared on the 31st March and the last on the 13th May, the largest outturn being 7,306 maunds and the smallest 2,338 maunds against 6,680 maunds and 2,004 maunds last year. The total outturn was 11,12,888 maunds, thus exceeding that of last year by 2,56,178 maunds.

83. It will, thus, be seen that the diminution in manufacture has not been so marked as it was last year, but as it is desirable to still further increase the reserve stock, steps have been taken to extend the existing works. Trial pits have been sunk and have yielded most satisfactory results, and every effort will now be made to push on manufacture.

84. Haulage operations commenced at Khárághoda on 14th April and at Udu on 24th, and ended simultaneously on the 20th May.

85. The new special class wagons were used. The Salt officers and Railway officials worked harmoniously and, in spite of an abnormally trying hot season, the work of storage was done rapidly and in a manner that reflects great credit on all concerned.

Water-supply.

86. The water-supply was, if anything, worse than in the preceding year, though the condition of the tanks and wells was pretty much the same. The rainfall was quite insufficient.

Quarters for establishment, and population.

87. No new blocks or houses were built, though the total population showed an increase, being 1,806 souls as against 1,727 in the previous year. Of these 1,337 were Agrias and labourers, the rest consisting of Railway and Government employés and their families.

88. There were in all 92 deaths against 109 last year, while the number of births was 37. The number of out-patients treated at the Dispensary was 3,665 and that of in-patients 22, the corresponding figures for last year being 3,882 and 31. The most common diseases were malarious fevers, ophthalmia, skin diseases, &c.

Advances to Agrias.

89. The total amount advanced as Takávi to the Agrias of Khárághoda and Udu was Rs. 9,877, Rs. 154 remained unrecovered at the close of 1889-90.

SEA CUSTOMS.

SEA CUSTOMS.

90. There is nothing of particular interest to record under this head.

Conventions with Cambay and Janjira.

91. The Customs arrangements made under the conventions with Cambay and Janjira have worked very smoothly during the year.

Preparation of Custom House documents in English.

92. The orders of Government regarding the preparation of Custom House documents in English have been attended to, and to meet the convenience of merchants the forms have been drawn up bi-lingually.

Revision of the lists and fixing the boundaries of Continental Ports.

93. The revision of the list of Continental Ports and the fixing of their boundaries under the Customs and Ports Acts are still proceeding.

Revenue.

94. The following table gives the various items of which the revenue under 'Sea Customs' for 1890-91 and 1889-90, shown above in paragraph 13, is made up :—

	1890-91.	1889-90.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	241 11 5	19 12 0	221 15 5	.....
Export Sea Customs	3,373 11 4	2,949 12 6	423 14 10	.....
Total, Imperial Sea Customs... ...	3,615 6 9	2,969 8 6	645 14 3	.....
Provincial Revenue.				
Registry Fees under Act XIX of 1838	5,408 12 0	5,752 2 0	.....	343 6 0
Warehouse Rent and Wharfage Fees.	628 12 4	544 2 6	84 9 10	.....
Fees for amendment and duplicate copies of documents...	644 15 0	675 9 5	... ..	30 10 5
Sale-proceeds of derelict articles ...	232 11 9	228 3 5	4 8 4	.....
Confiscations and Penalties	2,344 0 6	2,723 1 4	... ..	379 0 10
Miscellaneous	457 4 3	455 9 3	1 11 0	.....
Total, Provincial Sea Customs ...	9,716 7 10	10,378 11 11	90 13 2	753 1 3
Grand Total ...	13,331 14 7	13,348 4 5	736 11 5	753 1 3
			Deduct Increase ...	736 11 5
			Net Decrease ...	16 5 10

95. The net decrease is small and the increase in Imperial receipts is due to larger exports of rice to Foreign Ports, Káthiáwár and Jafrabad.

96. The decrease in Provincial receipts is due to smaller receipts on account of (1) Registration of vessels' fees and (2) Confiscations and Penalties.

Expenditure.

97. The following table gives the details of expenditure under Customs in the year contrasted with the previous year : —

	1890-91.	1889-90.	Increase.	Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Refunds and Drawbacks	32 12 0	155 0 0	....	122 4 0
Superior Supervising Establishment.				
2 Pay of officers	34,745 13 10	33,873 6 7	872 7 3	....
3 Travelling allowance to officers	5,997 7 7	6,113 2 0	....	115 10 5
4 Tentage allowance to officers	1,139 1 3	1,140 14 11	....	1 13 8
Subordinate Establishment.				
5 Pay of Subordinate Establishment	64,673 1 5	64,769 12 7	....	96 11 2
6 Travelling allowances	5,045 6 1	5,530 13 2	....	485 7 1
7 Petty supply allowances	2,183 4 0	2,033 0 0	150 4 0	....
8 Service stamps and postage	3,359 5 6	3,606 6 6	....	247 1 0
9 Telegraph charges	41 11 0	22 7 0	19 4 0	....
10 Water-supply	137 10 7	151 12 5	....	14 1 10
11 Office rent	1,026 10 0	1,018 11 1	7 14 11	....
12 Purchase of boats	..	225 0 0	....	225 0 0
13 Boat stores and repairs	3,603 3 6	2,480 7 7	1,122 11 11	....
14 Dead stock articles	342 14 7	214 4 0	128 10 7	....
15 Gádis and takias	58 2 4	578 2 3	....	519 15 11
16 Rewards	1,385 4 0	2,454 8 0	....	1,069 4 0
17 Purchase of clothing for peons	10 0 0	....	10 0 0	....
18 Monsoon weather fences	490 7 6	459 5 7	31 1 11	....
19 Petty construction and repairs	2,050 2 10	1,516 7 8	533 11 2	....
20 Conveyance of records..	390 15 9	418 11 9	....	27 12 0
21 Miscellaneous	2 8 0	2 10 6	....	0 2 6
22 Boat allowance	180 0 0	180 0 0	....	....
23 Charges in connection with Customs confiscations	2 2 6	36 15 8	....	34 13 2
Total ..	1,26,898 0 3	1,26,981 15 3	2,876 1 9	2,960 0 9
			Deduct Increase ..	2,876 1 9
			Net Decrease ..	83 15 0

There is a net decrease of Rs. 83-15-0 in the total expenditure as compared with last year.

Causes of fluctuation.

98. The most important fluctuations are explained below :—

Item 2.—The Deputy Collector's salary is partly debited to Customs, and the office was held by a permanent incumbent this year, whereas an acting officer held the appointment last year; besides the Assistant Collector, Surat Range,

whose salary is debited to Customs, was in the latter part of the year promoted to the 1st class of Assistants.

Item 13—Large repairs which had to be postponed in the previous year were effected in the year under report.

Item 16.—Last year's expenditure was swelled by the grant of liberal rewards in a Custom case in the Thána Range. No case calling for similar reward was brought to light this year.

Item 19.—New Custom chaukis were erected in the Surat and Thána Ranges.

Net Imperial Revenue and Expenditure.

99. The net Imperial revenue for the year after deducting refunds amounts to Rs. 3,582-10-9 and the net Imperial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,13,566-1-8 against Rs. 1,13,478-10-10 in 1889-90.

Offences against the Sea Customs Act.

100. The number and results of cases under the Sea Customs Act adjudicated in 1890-91 and in the four previous years are shown in the following table:—

	Number of cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated value of property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1886-87	22	...	22	248 8 10	1,050 0 0
1887-88	33	1	32	1,137 4 9	1,977 4 0
1888-89	64	3	61	1,827 6 2	2,023 8 0
1889-90	74	3	71	2,185 6 6	1,175 8 0
1890-91	118	...	118	3,801 14 5	1,584 4 0
Southern Division—					
1886-87	166	3	163	3,488 9 6	787 0 1
1887-88	159	1	158	1,727 12 9	562 6 0
1888-89	192	5	187	9,324 2 5	2,163 12 0
1889-90	257	4	253	3,101 8 11	635 8 0
1890-91	168	11	157	1,311 15 2	2,042 8 0
Total—					
1886-87	188	3	185	3,737 2 4	1,837 0 1
1887-88	192	2	190	2,865 1 6	2,539 10 0
1888-89	256	8	248	11,151 8 7	4,187 4 0
1889-90	331	7	324	5,286 15 5	1,811 0 0
1890-91	286	11	275	5,113 14 2	3,626 12 0

101. The number of cases dealt with has decreased by 45. The estimated value of the property confiscated has not decreased materially. The total amount of penalties awarded has doubled. In the Northern Division there were 5 cases of landing goods at unauthorized places chiefly in connection with suspected cargo robberies in which penalties to the extent of Rs. 284 were imposed. The rest were petty cases of landing and shipping goods unmanifested and without permission, of landing goods short and in excess of the manifested quantity, of non-production of documents within 24 hours after anchoring and on demand, and of sailing without port clearance, in which the value of the goods confiscated amounted to Rs. 3,218-6-0 (Rs. 2,400 worth specie was confiscated) and the penalties imposed to Rs. 743-12-0. In the Southern Division out of the 168 cases 33 were for sailing without port clearance, 44 for non-production of documents within 24 hours after anchoring, 32 for landing goods without permission, and the rest for landing and shipping unmanifested goods and at unauthorized hours, landing goods short and in excess of the manifested quantity, &c.

102. The number of vessels which entered inwards, and cleared outwards at the different continental ports of the Presidency is 97,605 and 95,286 respectively as compared with 1,06,757 and

1,03,875 in 1889-90. The following table shows the declared value of the inward and outward trade for the six years ending 1889-90 and for the year under report. The figures do not include imports and exports of Government stores and treasure:—

Years.	Imports.	Exports.
	Rs.	Rs.
1884-85	2,65,20,528	4,63,06,343
1885-86	2,74,24,082	4,40,93,049
1886-87	2,48,93,056	4,30,34,138
1887-88	2,75,97,644	4,71,91,751
1888-89	2,59,37,426	4,59,27,896
1889-90	2,49,43,362	4,21,47,745
Total ...	15,73,16,098	26,87,00,922
Average	2,62,19,350	4,47,83,487
1890-91	2,50,39,472	4,26,81,629
	Decrease. 11,79,878	Decrease. 21,01,858

103. The fluctuations of the sea-borne trade at the Coast Ports are noticed in detail in the introduction to the annual volume of trade and navigation statistics issued by the Reporter General's Department

LAND CUSTOMS.

LAND CUSTOMS.

104. Under the operation of the Customs conventions with Cambay and Janjira, all the items of revenue and expenditure under this head have disappeared with the single exception of the item of Rs. 9,000, which represents the fixed "chauth" annually paid by the Dharampor State in lieu of the share in the transit duties belonging to the British Government.

A'BKA'RI.

A'BKA'RI

105. The transactions of the Department under this head during the year under report show an increase when compared with the previous year. This increase has been caused by the increased exports of liquor to the Thána and Kolába Districts, the reasons for which will be explained further on.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,02,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680
1886-87	982,447	21,97,644
1887-88	1,077,407	23,05,478
1888-89	863,786	20,59,908
1889-90	1,185,761	22,35,893
1890-91	1,270,166	23,71,092

106. The removals during the year may be classified as under:—

From the Uran Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	412,675	7	Duty assessed and collected.	12,99,805	11	4
„ Murùd in Janjira State ..	.....		Do. do. ...	.....		
„ Karáchi	37,261	5	Do. do. ...	1,17,30		0
„ Thána and Kolába ...	761,221	2	Duty assessed but not collected	8,98,890	1	0
„ Russian man-of-war ...	605	0	Free of duty...	.....		
Total ...	1,211,763	6	Total ...	23,16,003	12	4
Rectified Spirits.						
Spirits of Wine...	532	5	Duty assessed and collected.	4,911	14	7
Methylated Spirit	.....		Do. do. ...	.....		
Total ...	532	5	Total ...	4,911	14	7
Grand Total ...	1,212,296	3	Grand Total ...	23,20,915	10	11

From the Bhándup Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	924	0	Duty assessed and collected.	2,959	14	9
„ Thána	56,945	4	Do. but not collected.	47,266	6	0
Total ...	57,869	4	Total ...	50,176	4	9
Grand Total ...	1,270,165	7	Grand Total ...	23,71,091	15	8

COUNTRY SPIRIT.

Exports to Bombay from Uran.

107. The exports of country spirit from the Uran distilleries to Bombay consist of spirit ranging in strength from 25° U.P. to 10° U.P. and amounted during the year under report to 412,676 gallons of an average strength of 21·3° U.P. against 446,789 gallons of the same average strength. There has thus been a further diminution in the quantity exported, viz, 34,113 gallons. The amount of duty assessed and collected shows a corresponding decrease of Rs. 88,485-3-7. This decrease in the exports is attributable mainly to the rise in the price of spirits caused by the enhancement in the rate of duty from Rs. 2-12-0 to Rs. 3, with effect from the 21st May 1889.

The average incidence of duty was Rs. 3-2-5 per liquid gallon of the average strength of 21·3° U.P.

108. The exports to Bombay and the Thána District from Bhándup show a marked decrease, due to the fact that the distillery was only worked for seven months and was closed on the 1st October 1890, the distiller having lost the custom of the new farmers.

109. No spirit was removed to Murud in Habsán this year, and the exports to Karáchi decreased by 1,939 gallons.

Exports to Thána and Kolába.

110. The removals to Thána and Kolába are compared below with those recorded last year:—

	Quantity.				Duty assessed.			
	1890-91.		1889-90.		1890-91.		1889-90.	
	Gals.	pts.	Gals.	pts.	Rs.	a. p.	Rs.	a. p.
Thána	588,173	1	436,327	4	6,53,641	7 6	4,28,965	3 5
Kolába	173,048	1	161,008	2	2,45,248	9 6	1,92,779	8 0
Total ...	761,221	2	597,335	6	8,98,890	1 0	6,21,744	11 5

As observed last year the increase in the case of Thána is proportionately higher than in Kolába. Although the still-head duty rates were raised, licit sales increased owing to the successful repression of illicit manufacture and the increase in agricultural prosperity due to a favourable harvest. The still-head duty rates and the maximum selling prices charged were as under:—

		Still-head duty rates per gallon.	Maximum selling prices per gallon.
In the Kolába District and the whole of Thána except Dáhánu and Máhim Tálukás		25° U.P.	Rs. a. p.
	Rs.	2 0 0	3 8 0
		60° U.P.	
	Re.	1 0 0	1 12 0
Dáhánu and Mahim Tálukás		25° U.P.	
	Rs.	1 8 0	3 0 0
		60° U.P.	
	Rs.	0 12 0	1 8 0

111. 605 gallons were supplied free of duty for the use of the Russian Squadron which accompanied H. I. H. the Tzarewitch.

Spirits of Wine.

112. The removals of spirits of wine to Bombay show a further decrease of 446 gallons in the quantity and Rs. 2,740-4-0 in the duty collected. The rate of tariff duty amounted to Rs. 6 per gallon of London-proof throughout the year.

COUNTRY SPIRIT.

113. No methylated spirit was removed during the year 1889-90 in view of the successful Madras competition is it likely that the Bombay trade in this article will revive. Methylated Spirit.

114. The following table shows the total amount collected by the Department this year as compared with the last :— Collections.

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	13,03,227 3 6	13,89,802 6 5	....	86,575 2 11
2. Do. do. do. to Karachi .	1,17,308 0 0	1,21,563 6 0	....	4,255 6 0
3. Do. do. on do. exported to Murud	....	3,896 2 0	....	3,896 2 0
4. Do. do. on rectified spirits	4,911 14 7	7,652 3 5	....	2,740 4 10
5. Do. do. on country spirit manufactured at Bhándup and exported to Bombay.	2,959 14 9	5,883 7 1	....	2,923 8 4
6. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába ..	38,166 9 2	33,997 9 1	4,169 0 1	....
7. Cost of the Bhándup Distillery Establishment recovered from the Proprietor ..	1,500 0 0	1,824 0 0	....	324 0 0
8. Pension contribution on account of do. ..	....	451 4 6	....	451 4 6
9. Miscellaneous	164 12 2	162 11 3	2 0 11	....
Total ..	14,68,238 6 2	15,65,233 1 9	4,171 1 0	1,01,165 12 7
		Deduct Increase ..		4,171 1 0
		Net Decrease ..		96,994 11 7

115. The net decrease Rs. 94,994-11-7 is due (1) to the fluctuations in still-head duty and (2) to the closing of the Bhándup Distillery in the middle of the year.

116. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1889-90 as compared with 1888-89 is shown below :— Expenditure.

Items.	1890-91.	1889-90.	Increase.	Decrease.
Uran.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment ...	17,727 11 2	16,242 6 4	1,585 4 10	.....
2. Travelling allowance to establishment	62 4 6	52 8 0	9 12 6	.....
3. Petty supply allowance ...	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	59 9 0	89 3 0	.....	29 10 0
5. Dead-stock articles ...	42 0 0	67 8 0	.....	25 3 0
6. Refund of establishment cess	18,368 9 8	4,590 13 0	13,777 12 8	.....
7. Telegram charges	.....	2 14 0	.....	2 14 0
8. Clothing for peons... ..	.....	318 0 0	.....	318 0 0
9. Municipal tax	10 0 0	20 0 0	.....	10 0 0
Total ...	36,390 2 4	21,503 4 4	15,372 14 0	386 0 0
Bhándup.				
1. Pay of establishment ...	1,063 13 4	1,818 1 8	.....	754 4 4
2. Travelling allowance to establishment	1 12 0	3 11 6	.....	1 15 6
3. Service stamps and bearing postage	10 0 0	10 0 0	.....	.....
4. Clothing for peons ...	18 2 0	.....	18 2 0	.....
5. Petty supply allowance ...	4 15 0	.....	4 15 0	.....
Total ...	1,098 10 4	1,831 13 2	23 1 0	756 3 10
Grand Total ...	37,488 12 8	23,335 1 6	15,395 15 0	1,142 3 10
		Deduct Decrease ...	1,142 3 10	
		Net Increase ...	14,253 11 2	

117. The net increase is due to the refund to certain distillers of over-collection of establishment cess made in the previous year.

118. The increase under the head "Pay of establishment" is due to the entertainment of extra guards in the Uran distilleries with a view to protect the interests of Government by more effectually putting a stop to petty pilfering.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

119. The expenditure incurred on account of service haks during the year amounted to Rs. 12,810-11-8 against Rs. 13,022-3-0. The decrease is due to certain hak allowances in the Uran Range having remained undisbursed before the close of the year.

LOCAL FUNDS.

Port dues rates.

120. The rate of port dues in both the Northern and Southern Groups remained unaltered during the year.

Invested balances.

121. The surplus balances invested in Government paper on account of the Northern and Southern Group Port Funds have remained unaltered, being Rs. 24,000 and Rs. 65,000 respectively.

BUOYS, BEACONS & LIGHT-HOUSES.

122. The buoys, beacons and light-houses were efficiently maintained and kept in good repair during the year.

Lights in the Northern Division.

Deojagan Light.

123. *Deojagan Light.*—The wooden structure on which stood the old lantern belonging to this light was sold by the Executive Engineer during the year under report, and the value realized amounted to Rs. 55-10-0, which has been credited to the Northern Ports Fund.

Perim and Tápti Lights.

124. *Perim and Tápti Lights.*—As the question of using kerosine oil for these lights is still under consideration, the new burners received from Messrs. Chance Brothers could not be utilized duing the year now being reported on.

Lights in the Southern Division.

Anjanvel Light.

125. *Anjanvel or Tolkeshwar Light.*—It is satisfactory to find that no complaints were made by the Commanders of Messrs. Shepherd and Company's coasting steamers this year as to insufficiency of light in this light-house, and due provision has been made in the current year's budget to remedy the want of accommodation for establishment, &c.

Vengurla Rock Light-house.

126. *Vengurla Rock Light-house.*—Mr. Douglass, the special officer deputed by the Government of India to visit light-houses, &c., has pointed out certain defects in the construction of the Vengurla light-house building, and has, at the same time, made several suggestions for improving and increasing the power of this important light. His proposals are being separately considered, and the revised plans and estimates called for from the Executive Engineer, Ratnágiri, for the several improvements are still awaited.

Port lights on Kánara Coast.

127. *Tádri, Honávar and Bhatkal.*—The mast-head lights for these ports, referred to in paragraph 128 of last year's report, were set up during the year under report, and the lights were exhibited for the first time on the 27th January 1891, the 21st March 1891, and 10th December 1890, respectively. The sanction of Government to the entertainment of additional establishment for the maintenance of these lights was not obtained during the year, and the lights were temporarily in charge of men deputed from other establishments.

Oyster Rock Light-house.

128. *Oyster Rock Light-house.*—The light-keeper brought to notice the leaky condition of the roof and walls of the tower, and on the matter being reported to the Public Works Department the repairs required to remedy the defects were undertaken by the Executive Engineer concerned.

Work of the Committee appointed to consider the necessity of providing additional lights, buoys and beacons along the south coast.

129. The work of the Committee, alluded to in paragraph 125 of last year's report, has, owing in part to the changes in the office of Collector, made little progress. I myself took over charge too late in the season to do anything; but I find my predecessor, Mr. Wingate, has left on record a note dated 29th October 1890, to the following effect:—

"I have to-day seen Sir Henry Morland, and he concurs with me in thinking it useless to call another committee meeting, until—

(*a*) the Committee have had an opportunity of perusing Mr. Douglass' promised report with special reference to his remarks in paragraph 7 of the preliminary report quoted in Government Resolution No. 363, Marine Department, dated 19th December 1889, or

(*b*) the Committee have had an opportunity of visiting the places for which lights and beacons are proposed."

Buoys, Beacons and Light-houses.

The visit which the Collector, in company with the Committee, proposed to pay to the coast in November last had unfortunately to be postponed owing to the inability of one of the members to attend. But Mr. Douglass' long expected report has now been received, and Mr. Wingate's personal inspection of the coast, supplemented by certain information supplied by Mr. McCann, has rendered possible the formulation of certain proposals to be laid before the Committee as soon as local officers have discussed them. This course will lighten the labours of the Committee, and enable them to come to a definite conclusion without further delay or prolonged discussion.

Suitability of heavy mineral oil.

130. The question as to the suitability of heavy mineral oil flashing 250° for lights in this Presidency has not yet been disposed of.

Mr. Douglass' suggestions.

131. Mr. Douglass' report contains many useful comments on the present system and suggestions for improving it, and several of his suggestions have been, or are being, acted upon, so far at least as existing light-houses are concerned. But in addition to existing lights, he has recommended the exhibition of new lights at the following places :—

1. Revdanda.
2. Bánkot.
3. Harnai.
4. Jaygad.
5. Devgad.
6. Tádri.
7. Honávar.

New lights at Tádri and Honávar.

132. New lights have been put up at the ports of Tádri and Honávar, and the claims of the other places named are being considered with reference to their relative importance and the funds at the disposal of the Department for the purpose.

Need for a steamer.

133. A good seagoing wooden steamer to be used as a light-house tender and for lifting and laying buoys before and after the monsoon is a want that was felt during the year and is yearly becoming more urgently felt, more especially as the "Augusta," the sailing vessel at present used, is growing very old and rotten. Such a steamer could probably be procured for, say, Rs. 80,000.

Collections.

134. The following table shows the revenue collected during the year in contrast with the collections of the previous year :—

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues	29,111 2 9	26,428 5 6	2,682 13 3	.....
Proceeds of goods washed ashore...	410 11 1	484 8 8	.....	73 13 7
Proceeds of useless articles ...	146 9 6	9 1 6	137 8 0	.....
Advances refunded by the Public Works Department and the Local Board ...	3,543 3 5	99 12 1	3,443 7 4	.....
Miscellaneous	54 10 0	798 0 0	.....	743 6 0
Interest on Government Promissory Notes	957 9 8	957 9 8	.....	.....
Total, Northern Division ...	34,223 13 9	28,917 8 8	6,263 12 7	817 3 7
Southern Ports Fund—				
Port-dues	39,327 15 4	41,018 7 0	.....	1,690 7 8
Proceeds of goods washed ashore...	1,081 8 8	909 10 3	171 14 5	.....
Proceeds of useless articles ...	16 9 8	18 0 1	.....	1 6 5
Advances refunded by the Public Works Department...	64 6 5	203 8 6	.....	139 2 1
Miscellaneous	66 13 0	247 6 4	.....	180 9 4
Interest on Government Promissory Notes	2,593 8 0	2,593 8 0	.....	.....
Total, Southern Division ...	43,150 13 9	44,990 8 2	171 14 5	2,011 9 6
Grand Total ...	77,374 11 6	73,767 13 7	6,435 11 0	2,828 13 1
		Deduct Decrease ..	2,828 13 1	
		Net Increase ...	3,606 13 11	

BUOYS, BEACONS AND LIGHT-HOUSES.

The above statement shows an increase in the receipts this year as compared with 1889-90, principally due (1) to increased receipts on account of Port-dues in the Northern Division, and (2) to the large refund payments made by the Public Works Department of sums advanced to it for carrying out certain works in the Sothern Division. Against this has to be set a decrease in Port-dues receipts in the Southern Division to the extent of Rs.1,690, due to the falling off of water-borne trade to our southern ports consequent on increased use of the Portuguese port of Mármágoá.

EXPENDITURE.

135. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1889-90 :—

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund.				
Collection and Management—				
Establishment	314 0 0	334 0 0	.....	20 0 0
Contingencies	120 0 0	124 0 0	.....	4 0 0
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.. ...
Vessels, Boats, and Buoys—				
Establishment	560 0 0	514 0 0	46 0 0	.....
Contingencies	75 1 2	28 7 10	46 9 4	.....
Purchase and maintenance of Buoys	.....	150 10 0	.....	150 10 0
Beacons and Light-houses—				
Establishment	3,764 9 9	3,749 3 4	15 6 5	.....
Contingencies	2,581 7 1	1,828 2 8	753 4 5	.....
Carriage of Waifs and Salvage ...	119 1 3	53 3 2	65 14 1	.....
Miscellaneous	5 11 0	4 4 9	1 6 3	.....
Refunds	3 15 0	.....	3 15 0	.....
Construction and Repairs—				
By Public Works Agency ...	5,139 0 0	20,222 8 0	.....	15,083 8 0
By Civil Agency	688 0 8	195 6 6	492 10 2	.....
Pensions and Gratuities	169 0 11	134 13 0	34 3 11	.....
Total, Northern Ports Fund ...	18,539 14 10	32,338 11 3	1,459 5 7	15,258 2 0
Southern Ports Fund.				
Collection and Management—				
Pay of Port Officer	1,830 3 3	2,397 0 0	.....	566 12 9
Do. of Establishment	923 10 4	968 8 0	.....	44 13 8
Contingencies	232 0 4	306 9 6	.....	74 9 2
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessel, Boats, and Buoys—				
Establishment	2,566 7 9	2,270 5 1	296 2 8	,.....
Contingencies	3,691 14 11	2,726 14 11	965 0 0	.....
Beacons and Light-houses—				
Establishment	10,211 14 8	10,916 11 5	.....	704 12 9
Contingencies	6,708 9 7	7,115 10 0	.....	407 0 5
Refunds	2 0 0	129 15 0	.....	127 15 0
Removal of Waifs and Salvage ...	345 11 4	968 10 10	.....	622 15 6
Miscellaneous	66 13 0	2 12 0	64 1 0	... ..
Construction and Repairs—				
By Public Works agency ...	4,825 10 6	4,899 0 0	.....	73 5 6
By Civil agency	2,193 11 8	149 5 9	2,044 5 11	.....
Pensions and Gratuities	298 7 11	409 10 6	.....	111 2 7
Total, Southern Ports Fund ...	38,897 3 3	38,261 1 0	3,369 9 7	2,733 7 4
Total, Northern and Southern ...	57,437 2 1	70,599 12 3	4,828 15 2	17,991 9 4
			Deduct Increase ...	4,828 15 2
			Net Decrease ...	13,162 10 2

In the Northern Division.

136. There is a net decrease of Rs. 13,162-10-2 in the total expenditure of the two funds, due mainly to the decreased outlay

on works carried out by the Public Works Department in the Northern Division. A sum of Rs. 10,109 was expended last year on the construction of a wooden jetty at the Whittle Bandar.

137. The decrease of Rs. 753-4-5 under Light-house Contingencies is due to cheaper supply of oil sent from Bombay, while the increase of Rs. 492-10-2 under Petty construction and repairs by Civil agency is due to the construction of a road to the north of the Sarkárkun's office at Tárápur.

In the Southern Division.

138. The increase of Rs. 2,044-5-11 in the item Petty construction and repairs by Civil agency was caused by the construction of roads leading to the harbour at Bhiwndi and Trombay and by expenditure incurred in removing the silt at the Thána Bandar. The increase of Rs. 965 under "Contingencies," "Vessels, boats and buoys," is due to larger repairs to the Hog Island, Málvan and Harbour buoys, and to the purchase of two conical buoys kept in stock. The decrease of Rs. 566-12-9 in the pay of the Port Officer is consequent on that officer's absence on furlough for about six months in the year. The decrease under "Establishment—Light-houses" is due to the non-renewal of the contribution made to the Alíbág Life Boat Fund last year. The other items do not call for remarks.

Uninvested balances.

139. The uninvested balances on 31st March 1891 are as shown below :—

	Northern Ports Fund.	Southern Ports Fund.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1890	17,125 4 5	44,137 4 5
Receipts in 1890-91	33,295 8 4	40,332 11 6
Total ...	50,420 12 9	84,469 15 11
Less expenditure incurred in 1890-91 .	18,539 14 10	38,597 3 3
Balance on 31st March 1891	31,880 13 11	45,872 12 8

140. The following are the particulars of the other Excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 16 :—

Tankária Dharam Taláo Fund.

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Revenue	62 12 0	42 12 0	20 0 0	...
Expenditure	60 0 0	60 0 0	...	...

Cambay and Jambusar Ferry Fund.

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Revenue	59 2 0	33 12 0	25 6 0	...
Expenditure	...	...	...	...

Horse Fund.

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	2,151 11 0	2,478 7 3	...	326 12 3
Expenditure	2,289 15 1	1,614 11 1	675 4 0	...

The amounts shown under 'Horse Fund' do not include sums advanced from, or recovered in repayment of, the sum of Rs. 15,000 placed by Government at the disposal of the Fund, an account of which has been separately kept under the orders of the Commissioner.

NATIVE PASSENGER SHIPS' ACT.

NATIVE PASSENGER SHIPS' ACT.

141. There was only one case under the Act, and this occurred in the Thána District. A country craft arrived at Trombay from Bombay with more than 30 passengers. Criminal proceedings were instituted and the tindal was fined Rs. 12-10-0.

142. Messrs. Shepherd and Co. have this year, as usual, enjoyed a monopoly of the passenger traffic by coasting steamers throughout the whole season. The weekly line to Mangalore was opened early in the season and continued to run without interruption. The relations between this Department and the Company were distinguished throughout the year by an absence of all friction, a fact that argues well for the comfort of passengers and public whose interests it is the common object both of the Company and of this Department to consult and protect.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

143. There were 35 seizures by the Northern Frontier Preventive force of contraband opium amounting to 25 seers and 31 tolas, against 27 seizures amounting to 1 maund 7 seers and 50 tolas of opium in 1889-90. 36 persons were prosecuted in connection with the seizures this year and convictions were obtained against 30, the corresponding figures for the last year being 37 and 32. The estimated value of the confiscation came to Rs. 1,189-0-1 against Rs. 1,906-7-4 in 1889-90. None of the cases are of sufficient importance to require special mention. The trial by the Limbdi Darbár of the person accused in connection with the important seizure of opium effected within Limbdi limits (and referred to in the previous year's report) was concluded during the year, and the accused was acquitted by the trying Magistrate. The Darbár has been moved to review and re-consider this decision, and they have been afforded a last opportunity of doing justice in this matter.

The work on the Northern Frontier has been fairly satisfactory, and, though no very important seizures have been effected the force has worked well and kept a steady watch. There were two cases in which 18 maunds and 30 maunds of contraband salt respectively were recovered, but the cases present no special features. The proposals for increasing the foot force and reducing the Frontier Horse are still before Government.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

144. The general map prefixed to the Appendices is the same as in former reports.

Casualty in Superior Staff.

145. The loss the Department suffered during the year by the death of Mr. Leckie has been already noticed.

There were happily no other casualties in the Superior Staff.

Conduct of Establishment.

146. A slight improvement in the status and prospects of the Frontier Inspectors has been effected and has proved an en-

Conduct of Establishment

couragement. All the officers of this class are reported to have worked well, but Mr. Bulkley, the active, able and efficient officer in charge of the Frontier, considers it unnecessary to make special mention of the services of any one of them in particular.

147. On the Northern Frontier one Resaidar, Muridkhan, died, 2 kárkúns were discharged, one died, and one resigned, 26 sepoys and 3 sowárs resigned the service, 8 sepoys and 2 sowárs were dismissed, 14 sepoys and 2 sowárs were degraded, and 238 sepoys and 19 sowárs were fined.

148. At Khárághoda one sepoy was dismissed for insubordination, four resigned of their own accord, the names of five were struck off the roll for being absent without leave and three sepoys deserted, one sepoy was reduced for lending money to Agriás, and fifteen more were punished for various departmental offences. Two peons were dismissed in the Surat Range, one for drunkenness, and one for preferring a false charge against the Bandar Kárkún. In the Southern Division 3 kárkúns and 9 peons were dismissed the service; one kárkún for demanding speed money, one for dishonesty and the third for misappropriation; of the peons, six were struck off for overstaying leave, one for being concerned in salt smuggling and two for having been convicted of theft.

149. A certain over-readiness to fine low-paid subordinates is observable in the returns of punishments that have been submitted during the year. Most of these fines were petty and doubtless well deserved, but fines, if too frequent, cease to be deterrent, and the attention of superior officers has been drawn to the fact that there are other modes of punishment more desirable than constant fining.

150. Mr. Cotgrave has throughout the year sustained the high reputation he has already acquired as a Salt officer. He desires to acknowledge his obligations to Messrs. Aitken and Butler for the care and attention they have bestowed on their duties. Mr. Thom displayed his usual energy and devotion to duty, and the zeal and interest of Messrs. Pogson, Kavasji and Bulkley in their work continued unabated. Mr. McCann, too, sustained his deservedly high reputation in the judicious management of the Coast Guard Service and Khán Bahádur Shek Hussein valad Shek Madár deserves credit for his successful management of the Agrias and for the increased outturn of the Runn works this season as compared with last. This good work has been done in spite of certain discouragements, for promotion in the Department has continued slow, and indeed the prospects of officers in Bombay are poor compared with those in Madras and Northern India, notwithstanding the fact that the revenue from Bombay salt has grown so great and shows such a tendency to increase.

151. I have, of course, as yet but little personal knowledge of the subordinates of this Department. But from what I have seen and read of their work I am able to say that they have, as a body, discharged their duties in a very satisfactory and creditable manner.

I have the honour to be,

Sir,

Your most obedient Servant,

J. POLLEN,

Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5359 of 1891.

Poona, 10th October 1891.

Submitted to Government in the Revenue Department.

Credit due to Mr. Pollen for drawing the report in a clear form.

2. This report has been prepared by Mr. Pollen, who assumed charge of the Department after the close of the year under review. Credit is due to him for placing before Government in a clear form the salient features of the administration of the Department, during the year, by his predecessors in office.

Branches of Revenue.

3. The branches of revenue dealt with in this report are: (1) Salt, (2) Customs, (3) Abkári and (4) Local Funds. The receipts under "Customs" at the continental ports of the Presidency are very trifling. They do not show any large variations from year to year. The trade of the continental ports has been reviewed by me in my introductory remarks published with the annual volume of the trade and navigation of the Presidency, and further remarks are unnecessary here. Similarly it is unnecessary to review now the Abkári revenue collected by the Salt Department, as the subject will be fully treated in the general report of the Abkári Department to be shortly submitted by me. The Collector has fully discussed the administration of the Local Funds under the control of the Salt Department. A separate report has been submitted to Government in the Marine Department on the Lights and Light-houses on the coast of this Presidency maintained from the Ports Funds, and I have no further remarks to offer. The principal work of the Department is in connection with salt and salt-works, and the chief features of the year's administration are reviewed below.

Total Revenue—Imperial and Provincial.

4. The total salt revenue of the year under review amounted to Rs. 2,10,26,192 as contrasted with Rs. 2,00,72,252 for the preceding year, showing an increase of Rs. 9,53,940. The Provincial revenues decreased by Rs. 3,553, while the Imperial revenues increased by Rs. 9,57,493. The details under the principal heads are contrasted in the following table :—

Items.	1890-91.	1889-90.	Increase.	Decrease.
Imperial.	Rs.	Rs.	Rs.	Rs.
(1). Duty on salt at full rates	2,04,74,890	1,95,13,090	9,61,800	...
(2). Do. at nominal rates	8,926	9,369	...	443
(3). Cost price of Government salt sold in Portuguese India and at the Runn salt works	2,91,163	2,98,953	..	7,790
(4). Ground-rent and proprietary right of Government in certain salt-works ...	94,118	95,538	...	1,420
(5). Farms of Government salt-works ...	1,10,585	1,05,239	5,346	...
Total ...	2,09,79,682	2,00,22,189	9,57,493	...
Provincial.				
(6). Revenue at fixed rates, such as the annual contribution from the Ports Funds and from owners of salt-works towards cost of Government establishments	32,440	29,767	2,673	...
(7). Miscellaneous items of fluctuating nature	14,070	20,296	...	6,226
Total ...	46,510	50,063	...	3,553
Grand Total ...	2,10,26,192	2,00,72,252	9,53,940	...

Causes of increase in Salt-duty Collections.

5. The increase of Rs. 9,61,800 in duty collections is wholly due to larger removals of salt during the year. The quantity of salt on which duty was paid and which was actually removed from the works, during the year under review, exceeded the corre-

sponding quantity in the preceding year by more than 5,85,000 maunds, bringing in an additional revenue of Rs. 14,66,000; but as recoveries during the year on account of outstandings of the preceding year under credit bonds were less by Rs. 5,22,000 than in the previous years, the net increase was reduced to the figure quoted above. Similarly, as the amount of salt issued on credit bonds, the duty on which was recoverable in the coming year is less than the quantity so issued during the previous year by 3,16,399 maunds, the net increase in the actual removals of salt whether on payment of duty during the year or the preceding year amounted to only 3,02,483 maunds.

Stocks and removals of Salt.

6. The quantities of salt available and removed for consumption during the year under review are contrasted with the figures for the previous year in the subjoined statement :—

Year and kind of Salt.	Stock on hand at the commencement of the year.	Brought to account in the year.	Removed during the year.	Loss and wastage.	Stock on hand at the close of the year.
	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.
1890-91. Barágra salt	16,21,324 9 0	15,53,935 38 0	16,06,161 20 0	83,894 18 0	14,85,204 9 0
1890-91. Bombay sea salt	32,29,970 31 70	68,96,525 26 70	65,97,488 5 14	11,04,131 27 70	24,24,926 25 56
1890-91. Portuguese Indian sea salt	2,24,927 0 31	4,94,274 7 0	4,14,798 19 0	28,618 26 31	2,75,784 2 0
1890-91. Total	50,76,222 1 21	89,44,735 31 70	86,18,398 4 14	12,16,644 32 21	41,85,914 36 56
1889-90. Barágra salt	18,54,342 19 0	14,12,816 2 0	16,21,432 20 0	24,401 32 0	16,21,324 9 0
1889-90. Bombay sea salt	15,50,528 3 0	85,54,976 36 70	62,35,054 30 40	6,40,479 17 40	32,29,970 31 70
1889-90. Portuguese Indian sea salt	1,06,422 27 40	5,58,575 4 40	4,18,698 25 0	21,372 6 49	2,24,927 0 31
1889-90. Total	35,11,293 9 40	1,05,26,368 3 30	82,75,185 35 40	6,86,253 16 9	50,76,222 1 21

Fluctuations in produce and issues.

7. The fluctuations in the produce and in the issues of the year as compared with those of the preceding year have been sufficiently explained by the Collector in the report, and it is unnecessary for me to refer to them here.

Large percentage of loss and wastage.

The very large percentage of loss and wastage written off the accounts at the Bombay sea salt works attributed to over or incorrect estimates in the first instance is not satisfactory and I have invited the attention of the Collector to this subject.

Distribution of Salt.

8. The following table shows the distribution of the several kinds of salt issued on permits during the year under review and the preceding year, according to the principal centres of trade :—

	Barágra Salt.		Bombay Sea Salt.		Portuguese Indian Sea Salt.		Total.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Exported by sea to Calcutta	..	..	3,55,712	4,48,282	..	..	3,55,712	4,48,282
Do. to Ports in the Madras Presidency	..	..	16,79,695	18,90,044	39,524	40,850	17,19,219	19,30,894
Exported by rail and land route to— Stations in— Nizám's territory / Mysore territory	..	..	6,53,450	7,18,279	150	309	6,53,600	7,18,588
North Western Provinces, Central Provinces, Central India, Málwa and Rajputána	11,25,908	11,13,755	11,85,405	12,80,958	.	..	23,11,313	23,94,713
For consumption in Portuguese India	..	..	14,984	12,734	1,55,365	1,34,648	1,70,349	1,47,382
Total removals to places beyond the Presidency	11,25,908	11,13,755	38,89,246	43,50,297	1,95,039	1,77,447	52,10,193	56,39,859
For consumption within the Presidency	4,95,524	4,92,406	23,60,793	22,59,875	2,08,065	2,26,257	30,64,982	29,78,538
Grand Total	16,21,432	16,06,161	62,50,039	66,10,172	4,03,704	4,03,192	82,75,175	86,18,397

Increase in removals of Salt.

9. The total removals of salt increased during the year under review by 3,43,222 maunds or by 4·1 per cent. The greater part of the salt removed from the Bombay works, viz., about 65·49 per cent., went to places beyond the Presidency.

Position of various kinds of Salt in several markets.

10. It is satisfactory to note that the Bombay Barágra salt is holding its own in the markets of Northern and Central India.

The quantities of Bombay sea salt sent to places in Málwa and Rajputána are comparatively trifling, but the Central Provinces and the Berár indent on the sea salt works in the neighbourhood of Bombay to a large extent. The trade with Calcutta improved during the year under review, while that with the Madras ports has been steadily increasing for some years past. The merchants who carry Bombay salt to Mysore appear to have largely availed themselves of the facilities afforded by the West of India Portuguese Railway and the Southern Marátha and Mysore Railways.

Consumption of Salt in the Presidency.

11. Including the quantities of foreign salt imported by sea and land and allowing for the estimated exports by road to the Nizám's territory and Mysore, the net quantity of salt retained for consumption within the Presidency during the year under review was 27,36,359 maunds, showing a decrease of 87,392 maunds or about 3 per cent. as compared with the previous year. Considering that the consumption of salt in Gujarát increased during the year under review by 16,515 maunds, and that the wholesale market prices in the several districts of the Presidency taken as a whole do not show any violent fluctuations as compared with those in the preceding year, some explanation of the large decrease of 1,03,907 maunds in the consumption of salt in the Konkan, Khándesh, the Deccan, the Southern Marátha Country and Kánara, is necessary.

Partial explanation of decreased consumption in the Konkan and certain other districts.

12. It will be seen from para. 67 of the report that the Collector, following the precedent set in previous reports, has estimated the exports of salt by land routes to the Nizám's territory and Mysore at 2,47,000 maunds, being the amount of trade for the year 1886-87, recorded at the land trade registration nákas on the frontier before their withdrawal. The trade with Mysore for that year amounted to 47,000 maunds. During the year under review about 41,000 maunds salt was consigned by rail to Mysore stations from Marmagao, and it was therefore unnecessary to make any deductions for "probable exports by road" in addition to this amount, as the salt for Mysore is now probably all rail-borne. This erroneous adjustment accounts for part of the decrease noticed above. I am asking the Collector to inquire and report further on regarding the net decrease of 57,000 maunds.

Expenditure of the Department.

13. The total expenditure of the Department during the year under review amounted to Rs. 17,22,626, as compared with the gross receipts amounting to Rs. 2,25,99,335. The percentage of charges to gross receipts, as calculated in the report, amounts to Rs. 7-9-11. The Collector following the usual practice, has included in his calculations the special expenditure necessitated by the working of the Anglo-Portuguese treaty and the receipts from the Portuguese salt works items which do not pertain to the ordinary work of the Department. Similarly he has included the expenditure incurred on the purchase of the salt manufactured on the Runn of Cutch and on its storage and conveyance to the subordinate depôts and the sale-proceeds of the salt which cover this expenditure. If these items are excluded, the percentage of charges on receipts amounts to 5·5. The previous year's percentage of working charges on gross receipts similarly calculated was 6·5.

Inability of Commissioner to comment on the work of the officers of the Department.

14. As I did not take charge of the office of Commissioner till after the close of the year under review, I am unable to make any comments on the work of the officers of the Department, beyond saying that the papers which have come before me from time to time testify to the care and ability with which Messrs. Vidal and Wingate performed their duties.

W. W. LOCH,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

STATEMENT No. I, showing the sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1890-91.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collectors ...	...	...	3	2	1	2	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast Guard Inspectors ...	...	...	...	...	...	...	...	...	...	...	1	2	1	1	1	2	...	6	...	...	...	14	
Supervisor and Assistant Supervisor, Uran Distilleries	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendent of Salt Depôt	...	...	...	...	...	...	...	...	1	...	...	1	...	1	1	2	...	...	...	...	...	6	
Sar-kárkuns and Special Officer	...	...	...	...	...	...	...	...	...	...	2	3	1	4	3	3	3	10	4	...	...	33	
Darogas and Preventive Officers	...	...	...	...	...	...	...	...	...	...	...	...	2	2	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	...	1	...	3	...	...	2	...	4	1	2	...	6	3	1	...	23	
English Writers	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	1	1	39	35	...	80	
Kárkúns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	212	439	...	655	
Resaldárs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	3	
Mounted Force	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	110	...	...	110	
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	353	13	366	Total for 1889-90 .. 5,678
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,975	3,975	
Khalásis, watermen and menials	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	86	370	460	Plus—Net increase —*vide* remarks made below 79
Total ...	1	1	3	2	1	3	1	2	5	1	3	8	4	13	9	21	5	28	374	914	4,358	5,757	Total for 1890-91.. 5,757

Explanation of increase and decrease as compared with the past year:—

17 Establishment sanctioned in Ghorbandar Táluka, *vide* Government Resolution, Revenue Department, No. 5045, dated 18th July 1890.

i. e. 2 Sardárs at Rs. 40 each.
2 Madatnises at Rs. 15 each.
8 Weigh-clerks at Rs. 15 each.
4 Weighmen at Rs. 8 each.
1 Heshabi Kárkún at Rs. 25.
12

35 Additional Shilotri establishment agreed to by farmers of salt-works, entertained during 1889-90 and sanctioned in Government Resolution, Revenue Department, No. 6195, dated 1st September 1890, of guarding and patrolling peons below Rs. 10 at Matunga (4), at Ghorbandar (12), at Uran (5), at Karanja (2), and Shiroda (12).

1 Net increase in the reorganization of the establishment of Salt Inspectors employed in the Northern Frontier line, *vide* Government Resolution, Revenue Department, No. 7840, dated 4th November 1890, as explained below:—

1 Inspector at Rs. 400.
3 Do. at „ 300.
2 Do. at „ 200.
6

4 Inspectors at Rs. 150 each.
1 Do. at „ 100.
4 Do. at „ 75 each.
1 Do. at „ 50.
10

in place of 15 Inspectors (2 at Rs. 400 each, 2 at Rs. 300 each, 2 at Rs. 200 each, 3 at Rs. 150 each, 3 at Rs. 100 each, 1 at Rs. 75, 1 at Rs. 70 and 1 at Rs. 45).

24 Additional guarding establishment below Rs. 1 sanctioned at the Uran distilleries, *vide* Government Resolution, Revenue Department, No. 8562, dated 1st December 1890.

4 Fishcuring-yards establishment sanctioned in North Kánara, *vide* Government Resolution, Revenue Department, No. 550, dated 9th January, as noted below:—
(1) Peon (12 monthly) at Rs. 9, (1) Kárkun (6 monthly) at Rs. 20, and (2) Peons at Rs. 9 each (6 monthly).

81

2 Deduct decrease of two kárkúns (1) at Rs. 20, and (1) at Rs. 25 on the Umbergaon establishment rendered superfluous, *vide* Government Resolution, Revenue Department, No. 5045, dated 18th July 1890.

79 Net increase.

Note.—As the Boat establishment in the Kánara Range was sanctioned in Government Resolution, Revenue Department, No. 2913, dated 8th April 1891, it has not been included in the statement and will be shown in the statement for 1891-92.

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukas.	Names of Tálukas.	Names of Collectorates and Districts.	Strength of Sanctioned				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sir Kárkúns, Dároghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigam Frontier ...	Pálanpur	...	...	1	...	17
	2	Pátri and Runn Frontier... ...	Káthiawár					
	3	Dhandhuka Táluka and Frontier.	Ahmedabad					
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat.			1	...	8
	5	Dholera	Ahmedabad					1
	6	Gogha						1
	7	Cambay	Kaira					1
	8	Jambusar, including Vágra ...	Broach					1
	9	Broach						1
	10	Surat, including Muroli and Olpád.	Surat			1	7	1
	11	Chorási						3
	12	Bulsár, including Párner						...
	13	Daman	Portuguese Territory ...			...	...	...
2. Southern Division.	14	Umbargaon	Thána					1
	15	Tárápur						1
	16	Bassein						2
	17	Ghodbandar						3
	18	Trombay			1	2	7	6
	19	Mátunga	Bombay			...		2
	20	Panvel	Kolába					2
	21	Uran				1		6
	22	Karanja						3
	23	Sanksi						2
	24	Alíbág						1
	25	Rájpuri (Malad)				...		...
	26	Suvurndurg	Ratnágiri					1
	27	Anjanvel						1
	28	Ratnágiri				1		1
	29	Viziadurg						1
	30	Málvan						1
	31	Vengurla						1
	32	Shiroda						2
	33	Vadi						...
	34	Kárwár	North Kánara... ...			1		1
	35	Ankola						2
	36	Honávar						1
	37	Bombay	Bombay	1	...	2		...
	38	Goa	Portuguese Territory .			1		2
	39	Bardez						2
	40	Sálsette						2
			Total ...	1	1	11	14	81

Establishment.					Salt.		
English Writers.	Kárkúns.	Mounted Force.	Amaldárs, Sepoys, Khalásis and other Menials.	Total.	Number of Sazás.	Number of Salt-works.	Quantity produced.
							Mds. s. t.
...	...	...	...	.....	...	...	.....
2	24	113	1,008	A 1,165	...	...	.....
...	...	...	...	.....	...	...	.....
14	17	...	247	B 287	2	2	15,53,935 38 0
1	5	...	15	22	...	...	.....
1	2	...	9	13	...	...	.....
...	1	...	14	16	...	...	.....
1	4	...	43	49	...	...	.....
1	4	...	17	23	...	...	.....
3	12	...	137	C 161	...	...	.....
1	22	...	113	139	1	1	2,97,832 0 0
...	...	...	...	.....	...	...	... ..
...	2	...	14	16	...	...	13,487 1 0
1	9	...	42	53	1	1	9,052 0 0
1	8	...	36	46	...	...	.....
1	41	...	296	340	7	28	11,48,361 20 0
1	63	...	328	D 395	9	45	8,56,888 20 0
4	48	...	285	353	4	23	6,29,852 0 0
1	33	...	157	193	6	26	6,55,625 20 0
1	35	...	172	210	6	19	4,22,101 15 0
10	62	...	405	E 484	10	88	17,12,799 37 30
1	29	...	164	197	4	26	6,11,779 0 0
1	36	...	182	221	5	32	4,33,623 36 40
1	6	...	42	F 50	...	...	.....
...	2	...	4	6	...	...	.....
1	9	...	25	36	...	...	.....
1	7	...	24	33	...	...	.....
2	10	...	56	F 70	...	...	.....
1	8	...	32	42	...	...	.....
1	6	...	24	32	...	...	.....
1	7	...	22	31	...	...	.....
...	16	...	95	113	1	27	79,847 37 40
...	...	...	...	.....	...	...	.....
3	10	...	44	F 59	...	...	.....
6	10	...	105	123	1	79	38,761 25 40
2	13	...	46	62	...	...	.....
5	6	...	27	G 41	...	...	.....
8	29	...	208	F 248	...	...	2,16,959 32 0
1	33	...	196	232	...	...	1,68,721 4 40
1	26	...	167	196	...	...	95,106 9 40
80	655	113	4,801	5,757	57	397	89,44,735 31 70

Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
16,06,161 20 0	.....	...	...	.....	.....
.....	.....	1	1	11,34,227 0 0	23,13,384 0 0
.....	12 30 0	1	1	3,04,373 0 0	2,18,298 0 0
.....	.....	1	...	.....	.....
.....	.....	3	1	3,74,603 0 0	1,49,086 0 0
.....	.....	1	1	23,92,520 0 0	19,48,126 0 0
.....	.....	4	1	20,84,935 0 0	35,31,410 0 0
3,16,621 0 0	.....	...	...	.....	.....
.....	.....	4	1	4,35,925 0 0	8,81,778 0 0
13,711 19 0	.....	...	...	.....	.....
8,467 0 0	.....	4	...	71,893 0 0	3,43,578 0 0
.....	.....	7	...	4,38,482 0 0	9,05,092 0 0
11,06,024 0 0	.....	3	...	4,16,196 0 0	11,17,035 0 0
8,91,944 10 0	.....	5	...	3,91,225 0 0	12,34,665 0 0
5,73,216 10 0	.....	6	...	39,53,218 0 0	42,45,312 0 0
5,60,304 30 0	.....	...	...	.....	2,28,714 0 0
4,07,622 20 0	.....	4	...	6,10,407 0 0	18,99,992 0 0
16,70,524 29 54	.....	2	...	8,01,094 0 0	73,16,819 0 0
5,13,643 10 0	.....	2	...	97,105 0 0	18,08,860 0 0
3,74,630 33 0	.....	1	...	4,89,952 0 0	11,45,149 0 0
.....	.....	5	...	7,06,251 0 0	9,72,549 0 0
.....	.....	...	...	.....	.....
.....	.....	3	...	9,29,265 0 0	7,44,972 0 0
.....	.....	2	1	19,88,371 0 0	28,37,423 0 0
.....	.....	4	1	11,96,728 0 0	8,32,377 0 0
.....	.....	2	1	12,73,937 0 0	16,31,653 0 0
.....	.....	3	2	5,98,330 0 0	3,76,754 0 0
.....	.....	2	2	18,29,587 0 0	26,84,194 0 0
65,239 0 0	.....	1	...	28,713 0 0	45,262 0 0
.....	.....	...	...	.....	.....
.....	.....	4	2	2,75,465 0 0	3,39,727 0 0
1,09,200 22 40	.....	3	...	1,78,996 0 0	1,99,681 0 0
.....	.....	5	1	20,37,674 0 0	27,29,739 0 0
.....	4,809 8 20	...	...	.....	.....
1,53,662 7 40	.....	...	...	.....	.....
1,68,510 5 40	.....	...	...	.....	.....
78,914 27 0	.....	...	...	.....	.....
86,18,398 4 14	4,821 38 20	83	16	2,50,39,472 0 0	4,26,81,629 0 0

Land Customs. Value of Trade.	Number of Cases adjudicated.			Distilleries.	
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Number of Stills.	Gallons excised.
					Gals. pts.
...	.....	.....	.....	.....	.....
...	87	.....	35	.....	.....
...	.....	.....	.....	.....	.....
...	.....	.....	.....	.....	.....
...	.....	11	.....	.....	.....
...	.....	.....	.....	.....	.....
...	37	.....	.....	.....	.....
...	9	2	.....	.....	.....
...	.....	15	.....	.....	.....
...	7	29	.....	.....	.....
...	.....	.....	.....	.....	.....
...	4	61	.....	.....	.....
...	2	.....	.....	.....	.....
...	11	.....	.....	.....	.....
...	16	1	.....	.....	.....
...	17	7	.....	.....	.....
...	4	22	.....	.....	.....
...	114	7	.....	4	57,869 4
...	1	.....	.....	.....	.....
...	38	53	.....	.....	.....
...	6	14	.....	45	12,12,296 3
...	8	17	.....	.....	.....
...	25	4	.....	.....	.....
...	3	14	.....	.....	.....
...	.....	.....	.....	.....	.....
...	9	8	.....	.....	.....
...	6	4	.....	.....	.....
...	.....	7	.....	.....	.....
...	1	2	.....	.....	.....
...	23	.....	.....	.....	.....
...	1	2	.....	.....	.....
...	5	1	.....	.....	.....
...	.....	.....	.....	.....	.....
...	1	1	.....	.....	.....
...	2	.....	.....	.....	.....
...	5	4	.....	.....	.....
...	9	.....	.....	.....	.....
...	12	.....	.....	.....	.....
...	463	286	35	49	12,70,165 7

Imperial and Provincial.													Port Fund.		
Salt.			Customs.			A'bkâri. Still-head Duty, Cost of Establishment, &c., &c.			Total Imperial and Provincial.						
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.
.....			.....			.....			.....				.....		
3,884	12	1	.....			.....			3,884	12	1		.....		
.....			.....			.....			.....				.....		
43,20,827	14	10	.....			.....			43,20,827	14	10		3,263	5	9
21	0	0	31	15	0	.....			52	15	0		1,593	3	1
466	1	4	98	13	6	.....			564	14	10		998	1	9
25	6	9	.....			.....			25	6	9		.....		
32	8	11	35	3	1	.....			67	12	0		640	10	9
14	13	6	541	11	1	.....			556	8	7		7,634	5	4
38	15	9	11,281	14	7	.....			11,320	14	4		7,517	11	8
8,06,729	2	11	.....			.....			8,06,729	2	11		.....		
141	0	7	1,461	1	3	.....			1,602	1	10		4,709	11	0
2,856	3	5	.....			.....			2,856	3	5		.....		
21,260	15	2	42	0	0	.....			21,302	15	2		790	0	0
66	3	6	396	12	8	.....			463	0	2		4,484	11	9
28,60,622	10	2	278	9	0	.....			28,60,901	3	2		2,491	1	0
23,21,361	2	11	378	8	0	.....			23,21,739	10	11		2,957	7	8
16,52,121	6	9	2,656	14	9	4,460	1	3	16,59,238	6	9		6,124	11	10
15,69,892	9	11	.....			.....			15,69,892	9	11		.....		
11,20,753	12	3	626	0	0	.....			11,21,379	12	3		1,374	3	0
39,18,518	3	6	115	8	0	14,63,778	4	11	53,82,412	0	5		5,199	8	5
2,63,105	12	0	164	8	0	.....			2,63,270	4	0		1,878	15	10
9,79,447	2	2	83	0	0	.....			9,79,530	2	2		1,253	10	4
84	0	4	328	6	3	.....			412	6	7		2,038	5	4
.....			.....			.....			.....				.....		
46	0	2	243	9	1	.....			288	9	3		1,014	12	9
84	11	4	447	7	9	.....			532	3	1		2,195	2	10
114	5	5	1,020	3	6	.....			1,134	8	11		2,047	3	10
58	14	3	453	5	3	.....			512	3	6		2,523	10	2
55	1	5	312	12	11	.....			367	14	4		2,135	11	0
1,035	0	9	439	4	8	.....			1,474	5	5		2,051	12	4
1,71,819	0	1	20	15	6	.....			1,71,839	15	7		80	11	7
.....			.....			.....			.....				.....		
88	5	0	264	2	1	.....			352	7	1		2,736	8	4
2,72,931	2	7	176	12	10	.....			2,73,107	15	5		465	1	11
118	9	11	433	7	10	.....			552	1	9		1,346	13	6
23,248	14	1	.....			.....			23,248	14	1		5,829	6	9
7,14,320	8	6	.....			.....			7,14,320	8	6		.....		
2,10,26,192	8	3	22,331	14	7	14,68,238	6	2	2,25,16,762	13	0		77,374	11	6

TIONS.				CHARGES.
				Imperial and Provincial.
Sundrái Bandar Establishment.	Local Fund and Horse Fund.	Tankária Dharam Taláv and Cambay Ferry Funds.	Grand Total.	Pay.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.
.....	.....	.....	.....	.....
.....	5,075 14 10	.....	8,960 10 11	1,62,369 0 0
.....	.....	.....	.....	.....
.....	.....	.....	43,24,091 4 7	52,715 2 5
.....	.....	.....	1,646 2 1	3,713 11 2
.....	.....	.....	1,563 0 7	2,067 13 4
.....	.....	.....	25 6 9	3,311 8 4
.....	.....	121 14 0	830 4 9	4,848 2 7
.....	.....	.....	8,190 13 11	3,259 0 4
.....	.....	.....	18,838 10 0	35,114 10 5
.....	.....	.....	8,06,729 2 11	16,214 7 8
.....	.....	.....	6,311 12 10	5,537 1 0
.....	.....	.....	2,856 3 5	2,060 5 11
.....	.....	.....	22,092 15 2	9,048 3 1
.....	.....	.....	4,947 11 11	7,177 7 5
.....	.....	.....	28,63,391 3 2	40,589 15 2
.....	.....	.....	23,24,698 3 7	50,508 15 2
.....	.....	.....	16,65,363 2 7	87,489 3 3
.....	.....	.....	15,69,892 9 11	32,235 4 6
.....	.....	.....	11,22,753 15 3	27,549 4 0
.....	.....	.....	53,87,611 8 10	80,374 14 7
.....	.....	.....	2,65,149 3 10	27,641 8 2
.....	.....	.....	9,80,781 12 6	30,095 10 2
.....	.....	.....	2,450 11 11	7,071 10 4
.....	.....	.....	.....	.....
.....	.....	.....	1,303 6 0	5,758 2 5
.....	.....	.....	2,727 5 11	5,232 10 3
.....	.....	.....	3,181 12 9	13,733 10 8
.....	.....	.....	3,035 13 8	- 5,911 10 1
.....	.....	.....	2,503 9 4	5,356 15 8
.....	.....	.....	3,526 1 9	5,412 12 11
.....	.....	.....	1,71,920 11 2	14,149 0 10
.....	.....	.....	.....	.....
.....	.....	.....	3,088 15 5	15,278 3 11
.....	.....	.....	2,73,573 1 4	13,615 12 1
.....	.....	.....	1,898 15 3	10,462 2 4
.....	.....	.....	29,078 4 10	56,544 9)
.....	.....	.....	7,14,320 8 6	95,648 10 9
.....	5,075 14 10	121 14 0	2,25,99,335 5 4	9,38,097 3 11

Imperial and Provincial—*continued.*			Port Fund.	Sundrái Bandar Establishment.	Tankária Dharam Talávy Fund.
Fixed Petty Supply Allowances.	Contingent Charges.	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	...	...
1,502 0 0	18,693 13 10	1,82,564 13 10	.....	...	...
.....	.....	.....	.....	...	...
587 0 0	2,70,938 15 11	3,24,241 2 4	1,327 0 0	...	...
120 0 0	666 2 7	4,499 13 9	776 7 4	...	...
72 0 0	806 10 7	2,946 7 11	1,048 9 0	...	...
84 0 0	295 9 0	3,691 1 4	.....	...	...
120 0 0	719 12 9	5,687 15 4	506 8 0	...	60 0 0
120 0 0	780 3 7	4,159 3 11	284 9 0	...	...
414 0 0	10,689 6 7	46,218 1 0	6,092 2 2	...	...
180 0 0	514 15 3	16,909 6 11	.....	...	...
120 0 0	1,015 6 3	6,672 7 3	609 2 1	...	...
40 0 0	26,156 7 0	28,256 12 11	.....	...	...
160 0 0	2,707 3 2	11,915 6 3	8 12 6	...	...
182 8 0	1,778 12 0	9,138 11 5	603 15 7	...	...
417 12 3	3,360 6 5	44,368 1 10	405 5 10	...	...
640 2 0	4,854 2 3	56,003 3 5	174 6 10	...	...
901 6 0	43,817 12 10	1,32,208 6 1	4,583 14 3	...	...
400 0 0	2,612 13 9	35,248 2 3	.....	...	...
350 0 0	4,862 5 10	33,761 9 10	245 15 0	...	...
852 0 0	8,344 12 6	89,571 11 1	197 12 0	...	...
355 0 0	3,718 15 7	31,715 7 9	34 8 4	...	...
300 0 0	2,193 3 8	32,588 13 10	613 8 10	...	...
160 0 0	1,491 5 0	8,722 15 4	701 13 4	...	...
.....	.....	.....	.....	...	...
103 0 0	1,343 5 1	7,204 7 6	440 1 10	...	...
165 0 0	774 1 5	6,171 11 8	1,101 14 10	...	...
220 0 0	3,913 5 2	17,866 15 10	3,203 14 2	...	...
100 0 0	839 2 5	6,850 12 6	1,100 7 7	...	...
100 0 0	1,452 12 8	6,909 12 4	2,011 0 7	...	...
150 0 0	1,197 0 2	6,759 13 1	3,975 7 10	...	...
175 0 0	1,791 0 9	16,115 1 7	58 11 1	...	...
.....	.....	.....	.....	...	...
291 8 0	2,572 4 8	18,142 0 7	10,636 6 1	...	...
200 0 0	1,053 4 1	14,869 0 2	893 10 0	...	...
199 4 0	687 12 1	11,349 2 5	1,908 7 7	...	...
1,057 7 2	11,370 9 11	68,972 10 1	13,892 10 5	...	...
} 830 12 9	1,57,551 1 11	2,54,030 9 5	.....	...	...
11,669 12 2	5,95,565 0 8	15,45,332 0 9	57,437 2 1	...	60 0 0

of the Salt Department in all its Branches for the year 1890-91.

Local Fund and Horse Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5,239 2 9	1,87,804 0 7	.....	1,87,804 0 7	A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Pátri."
.....	3,25,568 2 4	.....	3,25,568 2 4	
.....	5,276 5 1	.....	5,276 5 1	B.—The total establishment exhibited against Khárághoda and Minor Depôts includes the office establishment of the Assistant Collector, Khárághoda Range.
.....	3,995 0 11	.....	3,995 0 11	
.....	3,691 1 4	.....	3,691 1 4	
.....	6,254 7 4	.....	6,254 7 4	
.....	4,443 12 11	.....	4,443 12 11	
.....	52,310 3 2	19 5 8	52,329 8 10	C.—The total charges shown against Surat Táluka includes charges of Coast-guard, Northern Division, and of the Assistant Collector, Surat Range.
.....	16,909 6 11	2 12 0	16,912 2 11	
.....	7,281 9 4	.....	7,281 9 4	
.....	28,256 12 11	897 3 5	29,154 0 4	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast-guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, together with those for Bhándúp Distilleries and the Collector of Salt Revenue's Steam-launch Boat Establishment are shown against Trombay Táluka.
.....	11,924 2 9	.....	11,924 2 9	
.....	9,742 11 0	.....	9,742 11 0	
.....	44,773 7 8	2 0 0	44,775 7 8	
.....	56,177 10 3	.....	56,177 10 3	
.....	1,36,792 4 4	1 5 8	1,36,793 10 0	
.....	35,248 2 3	.....	35,248 2 3	
.....	33,007 8 10	.....	33,007 8 10	
.....	89,769 7 1	0 15 0	89,770 6 1	E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries are shown against Uran Táluka.
.....	31,750 0 1	8 12 0	31,758 12 1	
.....	33,202 6 8	.....	33,202 6 8	
.....	9,424 12 8	18 12 0	9,443 8 8	
.....	.....	.....	.....	
.....	7,644 9 4	.....	7,644 9 4	
.....	7,273 10 6	1 13 4	7,275 7 10	F.—Charges of the Boat Establishment of the Assistant Collector, Alibág Range, and those of the Assistant Collectors, Ratnágiri, Kánara and Goa Ranges, are included in the totals shown respectively against Alibág, Ratnágiri, Kárwár and Goa Tálukas.
.....	21,070 14 0	.....	21,070 14 0	
.....	7,951 4 1	.....	7,951 4 1	
.....	8,920 12 11	.....	8,920 12 11	
.....	10,735 4 11	.....	10,735 4 11	
.....	16,173 12 8	.....	16,173 12 8	
.....	.....	.....	.....	
.....	28,778 6 8	19 6 0	28,797 12 8	
.....	15,762 10 2	2 12 3	15,765 6 5	
.....	13,257 10 0	.....	13,257 10 0	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue, exclusive of those of the steam-launch, being shown against Trombay Táluka.
.....	82,865 4 6	1,13,582 4 4	1,96,447 8 10	
.....	.....	.....	.....	
.....	2,54,030 9 5	.....	2,54,030 9 5	
.....	.....	.....	.....	
5,239 2 9	16,08,068 5 7	1,14,557 5 8	17,22,625 11 3	

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. III, showing details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1890-91, contrasted with those of the year 1889-90.

RECEIPTS.

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,97,77,749 3 6	1,88,66,158 6 0	9,11,590 13 6	.....
Do. at nominal rates ...	8,926 3 6	9,369 6 0	.....	443 2 6
Do. on Goa, Daman and Diu Salt	6,75,909 11 0	6,23,912 11 0	51,997 0 0	.....
Cost price on Goa, Daman and Diu Salt	22,866 13 9	23,426 8 9	.....	559 11 0
Duty on Salt imported by Sea ...	12,023 0 3	14,385 1 8	.....	2,362 1 5
Do. do. by Land ...	31 14 0	37 8 0	.....	5 10 0
Proprietary right of Government in Salt Works	57,730 12 8	57,874 10 11	.....	143 14 3
Sale-proceeds of Barágra Salt ...	2,68,296 8 1	2,75,526 2 6	.....	7,229 10 5
Excise Duty on excess discovered on examination and by weighment at place of Import	9,175 15 5	8,596 3 11	579 11 6	.....
Ground-rent on Salt Pans	36,387 9 9	37,663 3 2	.....	1,275 9 5
Farms of Government Salt Works ...	1,10,584 11 6	1,05,239 12 4	5,344 15 2	.....
Total, Imperial ...	2,09,79,682 7 5	2,00,22,189 10 3	9,69,512 8 2	12,019 11 0
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	701 6 4	810 6 0	.....	108 15 8
Payments by Shilotris on account of Establishments employed to watch their Salt Works	22,440 0 3	19,766 9 0	2,673 7 3	.....
Contribution from Port Funds towards cost of Coast-Guard Establishment .	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	182 0 11	570 2 8	.....	388 1 9
Sale-proceeds of Waste-paper ...	11 11 0	9 5 0	2 6 0	.....
Miscellanous—Salt	13,174 14 4	18,906 8 6	.....	5,731 10 2
Total, Provincial ...	46,510 0 10	50,062 15 2	2,675 13 3	6,228 11 7
Grand Total, Salt Revenue ...	2,10,26,192 8 3	2,00,72,252 9 5	9,72,188 5 5	18,248 6 7
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	241 11 5	19 12 0	221 15 5	.....
Sea Customs. Export do.	3,373 11 4	2,949 12 6	423 14 10	.....
Land Customs. Import Land Customs... ...	.....	.....	.....	.....
Land Customs. Export do.	.....	.....	.....	.....
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda and Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	12,615 6 9	11,969 8 6	645 14 3	.....

RECEIPTS—*continued.*

Items.	1890-91.	1889-90.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	.....	.....	.....
Registry Fees under Act XIX of 1838	5,408 12 0	5,752 2 0	.....	343 6 0
Warehouse Rent and Wharfage Fees	628 12 4	544 2 6	84 9 10	.....
Fees for amendment and duplicate copies of documents ...	644 15 0	675 9 5	.....	30 10 5
Sale-proceeds of derelict articles .	232 11 9	228 3 5	4 8 4	.....
Confiscations and Penalties ...	2,344 0 6	2,723 1 4	.....	379 0 10
Miscellaneous	457 4 3	455 9 3	1 11 0	.....
Land Customs. Government share of Goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....
Total, Provincial ...	9,716 7 10	10,378 11 11	90 13 2	753 1 3
Grand Total, Customs Revenue ...	22,331 14 7	22,348 4 5	736 11 5	753 1 3
A'BKA'RI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran and Bhándup ...	14,28,407 0 10	15,28,797 8 11	.....	1,00,390 8 1
Payment by Proprietors of Uran and Bhándup Distillery on account of Supervising Establishment	39,666 9 2	35,821 9 1	3,845 0 1	.....
Pension Contribution	.....	451 4 6	.....	451 4 6
Miscellaneous	164 12 2	162 11 3	2 0 11	.....
Total, A'bkári Revenue ...	14,68,238 6 2	15,65,233 1 9	3,847 1 0	1,00,841 12 7
Total, Imperial and Provincial Revenues	2,25,16,762 13 0	2,16,59,833 15 7	9,76,772 1 10	1,19,843 4 5
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	34,223 13 9	28,777 5 5	5,446 8 4	.....
Southern Group	43,150 13 9	44,990 8 2	.....	1,839 10 5
Total, Port Fund ...	77,374 11 6	73,767 13 7	5,446 8 4	1,839 10 5
Sundrái Bandar Establishment charges recovered from Bhávnagar State ...	.....	.....	.....	.....
GENERAL FUND.				
Cotton Improvement Fund ...	.....	.....	.....	.....
Horse Fund	5,075 14 10	7,371 4 10	.....	2,295 6 0
Total, General Fund	5,075 14 10	7,371 4 10	.....	2,295 6 0
Tankária Dharam Talav Fund ...	62 12 0	42 12 0	20 0 0	.....
Cambay and Jambusar Ferry Fund ...	59 2 0	33 12 0	25 6 0	.....
Total, Local Fund Revenue ...	82,572 8 4	81,215 10 5	5,491 14 4	4,135 0 5
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,25,99,335 5 4	2,17,41,049 10 0	9,82,264 0 2	1,23,978 4 10

EXPENDITURE.

Items.	1890-91.	1889-90.	Increase.	Decrease.
SALT—IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	15,503 12 7	12,000 0 0	3,503 12 7	.....
Travelling Allowance	1,377 15 7	1,500 0 0	.....	122 0 5
Tentage...				
Subordinate Establishment.				
Pay	82,205 4 1	82,104 14 2	100 5 11	.....
Travelling Allowance	2,926 0 5	2,651 2 1	274 14 4	.....
Petty Supply Allowance	870 12 9	1,071 11 3	.....	200 14 6
Advertisement Charges	.....	.....	.....	.....
Service Stamps and Bearing Postage .	80 2 3	77 11 6	2 6 9	.....
Telegraph Charges	34 0 0	68 5 0	.....	34 5 0
Office Rent	586 0 0	586 0 0	.....	.....
Boat Stores and Repairs	1,006 13 1	1,012 7 3	.....	5 10 2
Dead Stock Articles	256 8 0	590 2 0	.....	333 10 0
Purchase and Storage of Barágra Salt.	.....	.....	.....	.....
Salt Purchase and Freight	13,516 12 9	13,826 3 2	.....	309 6 5
Conveyance of Treasure	22 14 6	20 8 0	2 6 6	.....
Carriage of Records	10 5 0	9 4 0	1 1 0	.....
Commission	.....	.....	.....	.....
Rewards in Salt Cases	19 0 0	65 0 0	.....	46 0 0
Petty Construction and Repairs of Salt Buildings	1,649 10 4	1,193 1 11	456 8 5	.....
Law Charges	18 8 10	0 4 7	18 4 3	.....
Thatching of Salt Heaps	261 14 9	0 10 6	261 4 3	.....
Compensation to Proprietors of Salt Works	1,61,912 6 2	1,17,743 2 6	44,169 3 8	.....
Miscellaneous	2 0 9	1 7 6	0 9 3	.....
Total ...	2,82,260 13 10	2,34,521 15 5	48,790 12 11	1,051 14 6
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	96,156 0 0	61,376 10 8	34,779 5 4	.....
Total ...	3,78,416 13 10	2,95,898 10 1	83,570 2 3	1,051 14 6
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	79,176 2 5	71,993 9 0	7,182 9 5	.....
Travelling Allowance	5,366 10 9	5,300 12 7	65 14 2	.....
Tentage	830 6 8	782 13 6	47 9 2	.....
Subordinate Establishment.				
Pay	6,43,001 9 1	6,36,552 5 5	6,449 3 8	.....
Boat Allowance	12,195 0 9	12,013 14 8	181 2 1	.....
Travelling Allowance	17,416 5 11	18,146 0 2	.....	729 10 3
Horse Allowance	4,549 8 5	4,438 4 1	111 4 4	.....
Petty Supply Allowance	8,490 12 5	9,078 5 9	.....	587 9 4
Peons' Belts and Clothing, including charges for making Peons' Clothing of Húzur Office—				
Countersigned...Rs.10,063 5 11				
Contract ... „ 38 7 2				
	10,101 13 1	21,179 12 7	.....	11,077 15 6

EXPENDITURE—*continued.*

Items.	1890-91.	1889-90.	Increase.	Decrease
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT - IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Service Stamps and Bearing Postage	3,109 13 0	3,100 14 6	8 14 6	.....
Telegraph Charges	216 1 0	212 15 0	3 2 0	.....
Parcel Charges...	105 13 6	67 4 3	38 9 3	.....
Office Rent, Rates and Taxes.. ..	612 4 10	517 8 2	94 12 8	.....
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Boat Stores and Repairs—				
Countersigned Rs. 18,389 4 1				
Special ... „ 7,818 7 6				
	26,207 11 7	16,884 8 2	9,323 3 5	.....
Dead Stock Articles	1,685 14 6	1,431 10 6	254 4 0	.....
Gádis and Takyas	548 9 1	544 4 10	4 4 3	.....
Conveyance of Treasure	71 7 9	70 8 0	0 15 9	.....
Charges in connection with Salt Confiscations	23 9 0	23 7 0	0 2 0	.....
Water-supply contract	385 5 8	862 10 5	.....	477 4 9
Rewards in Salt Cases...	3,133 0 0	2,079 13 5	1,053 2 7	.....
Compensation for land taken for Frontier Lines	211 9 5	17,255 4 0	.....	17,043 10 7
Charges incurred in connection with the removal of salt to Fish-curing Yards...	167 10 6	363 2 4	.....	195 7 10
Agent's Commission	10,670 14 2	11,501 15 7	.....	831 1 5
Service Haks	.....	.....	.....	.....
Monsoon Weather Fences for Salt Buildings	2,997 9 7	2,973 2 9	24 6 10	.....
Petty construction and Repairs of Salt Buildings—				
Countersigned. Rs. 15,808 8 11				
Contract ... „ 3,533 14 7				
	19,342 7 6	15,916 15 6	3,425 8 0	.....
Conveyance of Records	1,181 9 10	1,351 9 7	.....	169 15 9
Treaty provision of Salt—Cost of Bags and Sewing Charges	.....	.....	.....	.....
Medical Charges	207 2 4	296 12 1	.....	89 9 9
Law Charges	150 0 0	26 1 3	123 14 9	.....
Purchase and Storage of Barágra Salt.	2,50,754 14 0	2,43,897 2 3	6,857 11 9	.....
Cost of Ammunition and Freight (Repairs)	.....	52 8 0	.....	52 8 0
Thatching of Salt Heaps	.....	.....	.....	.....
Destruction of Salt	27 4 0	28 2 6	.....	0 14 6
Survey charges...	.....	.....	.....	.....
Cost of Timber for House accommodation for Salt-makers in the new village of Khárághoda and its carriage from Sanján to Khárághoda and for Chaukis on the Northern Frontier Preventive Lines	.....	.....	.....	.....
Miscellaneous	735 15 3	743 2 4	.....	7 3 1
Total ...	11,04,275 0 0	11,00,287 4 2	35,250 10 7	31,262 14 9
GRAND TOTAL ...	14,82,691 13 10	13,96,185 14 3	1,18,820 12 10	32,314 13 3

EXPENDITURE—*continued.*

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty, &c., refunded ...	32 12 0	155 0 0	.....	122 4 0
Total ...	32 12 0	155 0 0	.....	122 4 0
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	34,745 13 10	33,873 6 7	872 7 3	.....
Travelling Allowance	5,997 7 7	6,113 2 0	.....	115 10 5
Tentage	1,139 1 3	1,140 14 11	.....	1 13 8
SUBORDINATE ESTABLISHMENT.				
Pay	64,673 1 5	64,769 12 7	.....	96 11 2
Boat Allowance	180 0 0	180 0 0	.....	.....
Travelling Allowance	5,045 6 1	5,530 13 2	.....	485 7 1
Petty Supply Allowance	2,183 4 0	2,033 0 0	150 4 0	.....
Miscellaneous Expenditure ...	2 8 0	2 10 6	.....	0 2 6
Tape for Peons' Belts	.....	.....	.....	.....
Service Stamps and Bearing Postage .	3,359 5 6	3,606 6 6	.....	247 1 0
Telegraph Charges	41 11 0	22 7 0	19 4 0	.....
Water-supply	137 10 7	151 12 5	.....	14 1 10
Office Rent, Rates and Taxes ...	1,026 10 0	1,018 11 1	7 14 11	.....
Purchase of Boats	.....	225 0 0	.....	225 0 0
Boat Stores and Repairs... ...	3,603 3 6	2,480 7 7	1,122 11 11	.....
Dead Stock Articles	342 14 7	214 4 0	128 10 7	.....
Gádis and Takyas	58 2 4	578 2 3	.....	519 15 11
Charges in connection with Customs Confiscations	2 2 6	36 15 8	.....	34 13 2
Rewards in Sea Customs Cases ...	1,385 4 0	2,454 8 0	.....	1,069 4 0
Purchase of Clothing to Peons, including charges for making Peons' Clothing of Huzúr Office, countersigned Rs.	10 0 0	.....	10 0 0	.....
Monsoon Weather Fences for Customs Buildings	490 7 6	459 5 7	31 1 11	.....
Petty Construction and Repairs of Customs Buildings—				
Countersigned ... Rs. 1,146 14 6				
Contract ... „ 903 4 10				
	2,050 2 10	1,516 7 8	533 11 2	.....
Conveyance of Records	390 15 9	418 11 9	.....	27 12 0
Total ...	1,26,865 4 3	1,26,826 15 3	2,876 1 9	2,837 12 9
GRAND TOTAL ...	1,26,898 0 3	1,26,981 15 3	2,876 1 9	2,960 0 9

EXPENDITURE—*continued.*

Items.	1890-91.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	18,791 8 6	18,060 8 0	731 0 6	.....
Travelling Allowance	64 0 6	56 3 6	7 13 0	.....
Petty Supply Allowance	124 15 0	120 0 0	4 15 0	.....
Clothing to Peons	18 2 0	318 0 0	.....	299 14 0
Service Stamps and Bearing Postage ...	69 9 0	99 3 0	.....	29 10 0
Boat Stores and Repairs	.....	.....	.....	.....
Municipal Taxes	10 0 0	20 0 0	.....	10 0 0
Dead Stock Articles	42 0 0	67 8 0	.....	25 8 0
Telegram Charges	.....	2 14 0	.....	2 14 0
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	18,368 9 8	4,590 13 0	13,777 12 8	.....
Total Excise ...	37,488 12 8	23,335 1 6	14,521 9 2	367 14 0
Service Haks	12,810 11 8	13,022 3 0	.....	211 7 4
Total Imperial and Provincial Expenditure	16,59,889 6 5	15,59,525 2 0	1,36,218 7 9	35,854 3 4
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	13,539 14 10	27,338 11 3	.....	13,798 12 5
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	33,897 3 3	33,261 1 0	636 2 3	.....
Total, Port Fund ...	57,437 2 1	70,599 12 3	636 2 3	13,798 12 5
Sundrai Bandar Establishment at Gogha	.....	.....	.....	.....
Tunkaria Dharam Talav Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	5,239 2 9	16,891 8 4	.....	11,652 5 7
Total, Local Fund Expenditure ...	62,736 4 10	87,551 4 7	636 2 3	25,451 2 0
TOTAL EXPENDITURE ON ALL ACCOUNTS.	17,22,625 11 3	16,47,076 6 7	1,36,854 10 0	61,305 5 4

J. POLLEN,
Acting Collector of Salt Revenue

Statement No. IV, showing the Receipts and Expenditure in each separate Charge of the Salt Department for the Year 1890-91.

Heads of Receipts and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head-Quarter Office	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS.												
Tributes and Contributions from Native States.												
Dharampor State	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-head Duty	.....	.....	.....	.....	.....	2,959 14 9	14,25,447 2 1	.....	.....	.....	.....	14,28,407 0 10
Unexpended balance of Petty Supply Allowance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Recovery of cost of Establishment	.....	.....	.....	.....	.....	1,500 0 0	38,166 9 2	.....	.....	.....	.....	39,666 9 2
Do. of Clothing Charges ...	.....	.....	.....	.....	.....	.....	155 5 8	.....	.....	.....	.....	155 5 8
Proceeds of useless articles ...	.....	.....	.....	.....	.....	0 2 6	.....	.....	.....	.....	.....	0 2 6
Recovery of Pension Contribution	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Witness Bháta received from Courts	.....	.....	.....	.....	.....	.....	9 4 0	.....	.....	.....	.....	9 4 0
Total ...	.....	.....	.....	.....	.....	4,460 1 3	14,63,778 4 11	.....	.....	.....	.....	14,68,238 6 2
Sea Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	18 12 0	208 8 1	14 7 4	.....	241 11 5
Export Duty	.....	.....	.....	561 3 4	.....	2,425 3 7	305 0 0	1 5 0	80 15 5	.....	.....	3,373 11 4
Cash Recoveries	.....	.....	.....	15 9 9	.....	.....	.....	.....	12 13 9	40 5 8	.....	68 13 2
Registry Fees	.....	.....	.....	1,060 0 0	.....	1,054 0 0	314 0 0	297 0 0	2,120 12 0	563 0 0	.....	5,408 12 0
Fees for Copies of Documents ...	.....	.....	.....	131 2 6	.....	135 11 6	44 0 0	22 0 0	201 12 0	110 5 0	.....	644 15 0
Witness Bháta received from Court	.....	.....	.....	5 0 0	.....	.....	.....	.....	.....	5 6 0	.....	10 6 0
Pay of Servants recovered ...	.....	.....	.....	317 5 2	.....	1 9 11	.....	.....	.....	.....	.....	318 15 1
Proceeds of derelict articles ...	.....	.....	.....	68 12 2	.....	14 4 11	14 0 0	.....	21 0 7	114 10 1	.....	232 11 9
Wharfage Fees	.....	.....	.....	531 1 1	.....	.....	4 0 0	0 5 3	80 5 4	13 0 8	.....	628 12 4
Proceeds of Confiscations and Fines	.....	.....	.....	1,749 1 6	.....	120 9 0	210 0 0	56 0 0	198 2 0	10 4 0	.....	2,344 0 6
Do. of Trees, &c... ...	.....	.....	.....	8 11 0	.....	.....	.....	16 0 0	12 5 6	.....	.....	37 0 6
Do. of wastepaper ...	.....	.....	.....	2 12 0	.....	1 5 6	.....	.....	.....	.....	.....	4 1 6
Extra work fees	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 0 0	.....	3 0 0
Cost of damage to Government Barges	.....	.....	.....	.....	.....	.....	15 0 0	.....	.....	.....	.....	15 0 0
Total, Sea Customs ...	.....	.....	.....	4,450 10 6	.....	3,752 12 5	906 0 0	411 6 3	2,936 10 8	874 6 9	.....	13,331 14 7
Land Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sale-proceeds of old Chaukis ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Land Customs ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Customs ...	.....	.....	.....	13,450 10 6	.....	3,752 12 5	906 0 0	411 6 3	2,936 10 8	874 6 9	.....	22,331 14 7

SALT.

Import Duty by Land	.....	.....	.....	31 14 0	.....	.....	.....	.....	.....	.....	.....	.....	31 14 0
Do. by Sea	12,023 0 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,023 0 3
Excise Duty on Goa, Daman and Diu Salt ..	.....	.....	.. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Cost Price do.	.....	.....	.....	2,817 9 0	.....	.....	.....	.....	.....	.....	.....	6,75,909 11 0	6,75,909 11 0
Excise Duty within the Bombay Presidency ..	.....	.....	14,26,930 0 0	7,91,552 8 0	11,48,455 10 1	33,55,043 0 0	18,38,886 14 0	5,28,335 13 0	1,63,097 8 0	2,60,556 6 6	.....	20,049 4 9	22,866 13 9
Do. Calcutta	.....	.....	.....	... ..	2,61,200 0 0	1,46,565 0 0	10,82,120 0 0	.....	.....	.....	.....	.....	95,12,857 11 6
Do. Central Provinces.	.....	.....	25,81,222 8 0	.....	27,752 8 0	9,64,878 8 0	2,95,634 8 0	.....	.....	.....	.....	.....	14,89,885 0 0
Excise Duty, Málwa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,69,488 0 0
Do. British Malabár ...	.....	.....	.....	.....	82,412 8 0	15,69,945 0 0	19,35,278 2 0	.....	.....	.....	.....	.....	... ..
Do. Other places ...	.....	.....	.....	.....	12,105 10 0	7,32,227 14 0	1,21,345 0 0	4,40,059 6 0	.....	11,925 0 0	.....	.....	35,99,560 10 0
Do. Foreign Malabár at nominal rates	.....	.. ...	.....	.....	.....	.....	.....	.....	.....	220 0 0	.....	.....	13,05,957 14 0
Duty on Excesses...	22 15 0	.....	.....	.....	70 14 0	68 2 0	8,787 3 6	.....	.....	.....	.....	.....	
Proprietary Share at 9 pies per Indian maund	.....	.....	.....	115 15 7	111 6 6	4,611 10 1	3,839 15 11	391 11 3	82 5 1	.....	.....	.....	8,926 3 6
Proprietary Share at 3 pies per Indian maund	.....	.....	39,224 11 0	14,843 3 5	.....	.....	.....	.....	.....	.....	.....	.....	9,175 15 5
Proceeds of Farms	.....	.....	13,662 14 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	44,067 14 5
Fines and Forfeitures	3 7 0	192 0 6	.....	.....	36,151 0 0	47,828 15 3	603 12 0	2,425 0 0	5,394 4 10	.....	18,181 11 5	.....	13,662 14 3
Fines to Government Servants ...	.....	.....	.....	12 11 1	0 0 6	222 12 1	227 15 10	14 4 6	23 11 2	2 0 8	2 7 0	1,10,584 11 6	1,10,584 11 6
Cash Recoveries	... .	224 13 3	.....	.....	1 6 0	2 10 0	1 10 0	0 12 0	.....	.....	.....	701 6 4	701 6 4
Fees for Copies of Documents ...	.....	.....	.....	25 6 9	1 9 10	55 3 10	8 3 1	0 1 1	8 2 9	.....	.....	6 6 0	6 6 0
Ground Rent on Salt Pans ...	.....	.....	0 12 0	0 1 6	0 10 6	30 8 0	3 8 0	0 4 6	2 14 6	4 11 0	0 8 0	323 8 7	323 8 7
Pay of Servants recovered ...	.....	.....	.....	.....	.....	19,379 11 10	8,235 10 4	7,807 13 2	964 6 5	.....	.....	43 14 0	43 14 0
Proceeds of derelict articles ...	917 14 7	20 10 1	179 12 0	.....	1,287 9 0	12,802 14 9	6,105 2 1	94 13 0	2,149 9 5	.....	.....	36,387 9 9	36,387 9 9
Witness Bháta received from Courts	0 15 0	.....	3 8 0	16 9 9	5 1 0	22 7 6	75 0 1	1 8 6	23 10 4	36 7 1	31 10 0	1,330 10 11	22,440 0 3
Cost price at Re. 0-1-3 per Indian maund	.....	.....	1,25,258 12 3	94 3 10	5 14 0	37 1 3	13 8 0	13 4 0	13 9 0	5 10 0	.....	97 13 3	
Transport Charges	.....	.....	1,43,037 11 10	.....	.....	.....	.....	1 13 10	951 6 0	21 0 0	.....	1,26,327 3 11	1,26,327 3 11
Proceeds of Trees, Grass, &c. ...	0 1 3	21 9 0	292 7 1	1 14 8	8 4 0	.....	.....	.....	.....	.....	.....	1,43,037 11 10	1,43,037 11 10
Proceeds of Waste-paper ...	17 3 0	2 4 0	0 2 0	.....	.....	3 1 6	.....	.....	1 0 0	.....	27 12 7	352 14 7	352 14 7
Cost of denaturalizing Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23 10 6	23 10 6
Recovery of Rewards	.....	.....	.....	2 6 11	.....	.....	.....	.....	.....	.....	17 3 0	17 3 0	17 3 0
Sundrai Bandar Establishment...	.....	.. ...	.....	420 0 0	.....	.....	.....	.....	.....	.....	.....	2 6 11	2 6 11
Sale-proceeds of Postage Stamps, &c.	.....	.....	.....	.....	.....	0 0 6	0 3 0	.....	.....	.....	.....	420 0 0	420 0 0
Accountant General's auditing fees	248 0 0	2 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 3 6	0 3 6
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	250 0 0	250 0 0
Recovery of cost, dress and provision, unused, woollen... ..	.....	52 1 0	.....	.....	34 8 0	.....	.....	.....	.....	.....	.....	10,000 0 0	10,000 0 0
Recovery of Clothing Charges ..	6 0 0	3,367 15 6	577 9 5	326 2 5	322 9 7	1,646 1 4	1,160 5 8	384 8 5	461 14 5	334 12 3	.....	86 9 0	86 9 0
Extra work fees	... ..	.....	.....	... ..	... ..	.. ...	.....	.....	30 10 11	.....	.....	8,587 15 0	8,587 15 0
Ground and House Rent... ...	.....	.....	421 8 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	30 10 11	30 10 11
Excess in Balance	.....	0 3 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	433 8 0	433 8 0
Proceeds of rafters recovered from Agrias	.....	.....	3 0 0	.....	.....	.....	.....	.....	.....	.....	.....	0 3 9	0 3 9
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 0 0	3 0 0
Total, Salt ...	23,239 8 1	3,883 9 1	43,20,815 3 10	8,10,277 2 11	15,69,927 0 11	68,55,370 9 11	53,02,327 7 6	9,79,531 1 3	1,73,205 0 10	2,73,105 15 6	7,14,316 0 6	95 12 9	95 12 9
Miscellaneous.												2,10,25,998 12 4	
Proceeds of Waste-paper ...	.....	1 3 0	10 8 0	.. ...	.....	.....	.....	.....	.....	.....	.....		11 11 0
Stationery and Printing.													
Proceeds of Forms	9 6 0	.....	2 3 0	48 2 3	0 1 0	27 4 7	50 4 3	0 1 3	8 0 7	32 2 0	4 5 0		182 0 11
Total ...	9 6 0	1 3 0	12 11 0	48 2 3	0 1 0	27 4 7	50 4 3	0 1 3	8 0 7	32 2 0	4 5 0		193 11 11

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head-Quarter Office.	Northern Frontier Range.	Khándéshoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Local Fund Revenue.												
Northern Port Fund.												
Port Dues	5 1 0	.....	.....	22,373 12 6	.....	6,732 5 3	.....	.....	.....	.....	.....	29,111 2 9
Proceeds of goods washed ashore.	.....	.....	.....	271 9 7	.....	139 1 6	.....	.....	.....	.....	.....	410 11 1
Do. useless articles ...	.....	.....	.....	146 9 6	.....	.....	.....	.....	.....	.....	.....	146 9 6
Advances	.....	.....	3,263 5 9	279 13 8	.....	.....	.....	.....	.....	.....	.....	3,543 3 5
Miscellaneous	957 9 8	.....	.....	21 9 4	.....	33 0 0	.....	.....	.....	.....	.....	1,012 3 0
Sundrai Bandar Receipts ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	962 10 8	.....	3,263 5 9	23,093 6 7	.....	6,904 6 9	.....	.....	.....	.....	.....	34,223 13 9
Southern Port Fund.												
Port Dues	2,273 4 1	.....	.....	0 5 0	.....	9,781 5 9	8,369 1 0	3,157 3 6	11,268 15 6	4,477 12 6	.....	39,327 15 4
Proceeds of goods washed ashore	.....	.....	.....	.....	.....	162 3 9	79 11 9	123 3 2	706 4 0	10 2 0	.....	1,081 8 8
Miscellaneous	2,593 8 0	.....	.....	.....	.....	.....	2 0 0	9 9 0	54 6 3	0 14 5	.....	2,660 5 8
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	1 14 6	.....	2 10 0	12 1 2	.....	16 9 8
Advances	.....	.....	.....	.....	.....	.....	.....	.....	16 12 9	47 9 8	.....	64 6 5
Fines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Southern Port Fund ...	4,866 12 1	.....	.....	0 5 0	.....	9,943 9 6	8,452 11 3	3,289 15 8	12,049 0 6	4,548 7 9	.....	43,150 13 9
Total, Local Fund Revenue ...	5,829 6 9	.....	3,263 5 9	23,093 11 7	.....	16,848 0 3	8,452 11 3	3,289 15 8	12,049 0 6	4,548 7 9	.....	77,374 11 6
Ferry Tolls	.....	.....	.....	59 2 0	.....	.....	.....	.....	.....	.....	.....	59 2 0
Horse Fund	.....	5,075 14 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,075 14 10
Tankária Dharm Talav Fund ..	.....	.....	.....	62 12 0	.....	.....	.....	.....	.....	.....	.....	62 12 0
Total Receipts ...	29,078 4 10	8,960 10 11	43,24,091 4 7	8,46,991 9 3	15,69,927 1 11	68,80,458 12 5	67,75,514 11 11	9,83,232 8 5	1,88,198 12 7	2,78,561 0 0	7,14,320 8 6	2,25,99,335 5 4
Expenditure.												
Refunds and Drawbacks—												
Excise on Spirits and Drugs ...	18,368 9 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,368 9 8
Miscellaneous	247 7 7	.....	.....	8 1 8	.....	1 5 8	9 11 0	.....	1 13 4	.....	.....	268 7 3
Customs	.....	.....	.....	14 0 0	.....	.....	.....	18 12 0	.....	.....	.....	32 12 0
Salt	94,966 3 1	.....	.....	897 3 5	.....	2 0 0	.....	.....	.....	22 2 3	.....	95,887 8 9
Total ...	1,13,582 4 4	.....	.....	919 5 1	.....	3 5 8	9 11 0	18 12 0	1 13 4	22 2 3	.....	1,14,557 5 8
Excise on Spirits and Drugs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	1,063 13 4	17,727 11 2	.....	.....	.....	.....	18,791 8 6
Service Stamps	.....	.....	.....	.....	.....	10 0 0	59 9 0	.....	.....	.....	.....	69 9 0
Clothing to Peons	.....	.....	.....	.....	.....	18 2 0	.....	.....	.....	.....	.....	18 2 0
Municipal Taxes	.....	.....	.....	.....	.....	.....	10 0 0	.....	.....	.....	.....	10 0 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	42 0 0	.....	.....	.....	.....	42 0 0
Travelling Allowance to Establishment	.....	.....	.....	.....	.....	1 12 0	62 4 6	.....	.....	.....	.....	64 0 6
Fix Contingencies	.....	.....	.....	.....	.....	4 15 0	120 0 0	.....	.....	.....	.....	124 15 0
Total ...	.....	.....	.....	.....	.....	1,098 10 4	18,021 8 8	.....	.....	.....	.....	19,120 3 0

Sea Customs.

Salary of Officers	.....	.....	.....	9,600 0 0	9,470 15 6	5,632 5 1	.....	.....	3,767 9 6	6,274 15 9	.....	34,745 13 10
Travelling Allowance to Officers	.....	.....	.....	1,200 0 0	1,184 3 7	1,200 0 0	.....	.....	1,213 4 0	1,200 0 0	.....	5,997 7 7
Tentage Allowance to do. ...	.....	.....	.....	300 0 0	355 2 7	133 5 0	.....	.....	136 10 2	213 15 6	.....	1,139 1 3
Salary of Establishment... ...	.....	.....	40 0 0	31,670 11 0	4,600 5 10	2,544 6 7	.....	890 1 3	2,913 10 11	22,008 9 5	.....	64,667 13 0
Travelling Allowance to Establishment	.....	.....	.....	1,651 1 10	1,087 8 3	576 5 5	.....	21 13 0	586 11 6	1,121 14 1	.....	5,045 6 1
Official Postage	.....	.....	.....	637 13 0	490 11 0	937 13 0	236 7 0	119 1 0	620 2 6	317 6 0	.....	3,359 5 6
Service Telegrams	.....	.....	.....	3 6 0	34 13 0	0 8 0	.....	.....	1 0 0	2 0 0	.....	41 11 0
Fixed Contingencies	.....	.....	.....	1,038 0 0	271 8 0	138 0 0	.....	60 0 0	185 0 0	490 12 0	.....	2,183 4 0
Purchase and Repairs of Furniture	.....	.....	.....	96 13 3	60 6 0	42 8 0	8 0 0	16 0 0	81 3 4	38 0 0	.....	342 14 7
Boat Stores and Repairs ...	.....	.....	.....	1,426 5 5	2,059 7 4	39 8 6	.....	.....	35 7 0	42 7 3	.....	3,603 3 6
Carriage of Records	.....	.....	.....	99 14 0	.....	83 10 0	.....	.....	119 10 9	87 13 0	.....	390 15 9
Boat-hire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply	.....	.....	.....	137 10 7	.....	.....	.....	.....	.....	.....	.....	137 10 7
Petty Construction and Repairs.	.....	.....	.....	644 8 0	.....	1,054 0 6	19 8 2	57 13 6	55 8 8	218 12 0	.....	2,050 2 10
Weather-fences	.....	.....	.....	.....	.....	177 8 2	72 0 8	55 7 4	98 10 4	86 13 0	.....	490 7 6
Boat Allowances	.....	.....	.....	.....	.....	.....	.....	180 0 0	.....	.....	.....	180 0 0
Clothing for Peons	.....	.....	.....	10 0 0	.....	.....	.....	.....	.....	.....	.....	10 0 0
Rewards	.....	.....	.....	1,341 12 0	.....	35 0 0	.....	.....	8 8 0	.....	.....	1,385 4 0
Conveyance of Confiscation ...	.....	.....	.....	.....	.....	1 8 0	.....	0 10 6	.....	.....	.....	2 2 6
Piloting Charges	.....	.....	.....	.....	2 8 0	.....	.....	.....	.....	.....	.....	2 8 0
Pay to sick Peons in Hospital ...	.....	.....	.....	5 4 5	.....	.....	.....	.....	.....	.....	.....	5 4 5
Bhâta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gádis and Takyás	.....	.....	.....	.....	.....	.....	.....	.....	40 0 10	18 1 6	.....	58 2 4
Rents, Rates and Taxes... ...	.....	.....	.....	371 0 0	.....	246 2 0	21 8 0	.....	370 0 0	18 0 0	.....	1,026 10 0
Total ...	.....	.....	40 0 0	50,234 3 6	19,617 9 1	12,842 8 3	357 7 10	1,400 14 7	10,233 1 6	32,139 7 6	.....	1,26,865 4 3

Salt—Imperial.

Administration of Salt Revenue in Portuguese India.

Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,503 12 7	15,503 12 7
Travelling Allowance to Establishment	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,377 15 7	1,377 15 7
Tentage to do. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,144 14 2	82,205 4 1
Salary of Establishment... ..	.....	.....	.....	2,060 5 11	.....	.....	.....	.....	.....	.....	2,884 11 3	2,926 0 5
Travelling Allowance to Officers.	.....	.....	.....	41 5 2	.....	.....	.....	.....	.....	.....	830 12 9	870 12 9
Fixed Contingencies	.....	.....	.....	40 0 0	.....	.....	.....	.....	.....	.....	586 0 0	586 0 0
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 2 3	80 2 3
Official Postage	.....	.....	.....	30 0 0	.....	.....	.....	.....	.....	.....	34 0 0	34 0 0
Service Telegrams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,315 15 3	13,516 12 9
Salt Purchase and Freight ...	.....	.....	.....	3,200 13 6	.....	.....	.....	.....	.....	.....	.....	.....
Purchase and Storage of Barágra Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	256 8 0	256 8 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,006 13 1	1,006 13 1
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advertisement Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22 14 6	22 14 6
Conveyance of Treasure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	261 14 9	261 14 9
Thatching of Salt-heaps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 5 0	10 5 0
Carriage of Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,630 10 4	1,649 10 4
Petty Construction and Repairs.	.....	.....	.....	19 0 0	.....	.....	.....	.....	.....	.....	18 8 10	18 8 10
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 0 9	2 0 9
Charges for denaturalizing Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19 0 0
Rewards	.....	.....	.....	19 0 0	.....	.....	.....	.....	.....	.....	1,39,092 10 4	1,61,912 6 2
Compensation to Salt Works Proprietors	.....	.....	.....	22,819 11 10	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,54,039 9 5	2,82,269 13 10
Total ...	.....	.....	.....	28,230 4 5	.....	.....	.....	.....	.....	.....		

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head-quarter Office.	Northern Frontier Range.	Khándesh Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast-Guard, Southern Division, Matunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
SALT—IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Presidency Proper.												
Salary of Officers	42,261 9 7	6,740 0 0	10,883 2 6	.....	12,416 3 9	.....	6,875 2 7	.....	.....	.....	.. ..	79,176 2 5
Travelling allowance to officers	2,148 15 9	1,800 0 0	129 3 0	.....	88 8 0	.....	1,200 0 0	.....	.....	.....	.....	5,366 10 9
Tentage to do. ...	480 0 0	133 5 0	.. ....	.....	.....	.....	217 1 8	.....	.....	.....	.. ...	830 6 8
Salary of Establishment... ...	14,282 15 5	1,55,629 0 0	41,774 6 8	32,770 7 5	48,801 12 4	1,42,459 4 2	1,10,962 13 0	36,297 3 3	48,854 6 10	11,072 9 2	.....	6,42,904 14 3
Travelling allowance to Establishment	1,964 3 8	6,111 14 9	735 12 7	880 15 5	1,199 1 6	2,837 5 9	2,042 15 0	535 7 9	914 15 0	193 10 6	.....	17,416 5 11
Horse allowance	.....	3,987 0 5	262 8 0	.....	300 0 0	.....	.....	.....	.....	.....	.....	4,549 8 5
Official postage	1,202 2 0	391 8 6	132 5 0	84 8 0	245 3 6	241 5 0	406 15 0	136 8 0	149 13 0	119 9 0	.. ...	3,109 13 0
Fixed contingencies	1,057 7 2	1,502 0 0	587 0 0	192 0 0	400 0 0	1,887 5 3	1,437 0 0	400 0 0	828 0 0	200 0 0	.....	8,490 12 5
Service telegrams...	188 2 0	16 2 0	4 4 0	.....	1 15 0	.....	2 2 0	.....	3 8 0	.....	.....	216 1 0
Petty construction and repairs...	.....	1,116 3 9	110 5 6	398 8 3	579 9 0	9,796 10 5	6,243 5 5	359 1 4	351 8 10	387 3 0	.....	19,342 7 6
Commission on salt tax collection	.....	.....	10,670 14 2	.....	.....	.....	.....	.....	.....	.....	.....	10,670 14 2
Rewards	.....	671 12 0	.....	172 0 0	2 0 0	1,182 4 0	342 0 0	204 8 0	548 8 0	10 0 0	.....	3,133 0 0
Purchase and repairs of furniture	55 8 0	16 0 0	496 14 7	38 15 0	146 10 9	199 2 0	399 14 0	30 0 0	147 2 2	69 13 0	.....	1,599 15 6
Weather-fences	.....	391 12 0	117 10 0	33 1 8	293 10 0	799 4 3	826 15 5	451 7 7	83 12 8	.....	.....	2,997 9 7
Compensation for land	.....	211 9 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	211 9 5
Pay to sick Peons	.....	.....	17 9 3	.....	.....	59 14 0	.....	.....	19 3 7	.....	.....	96 10 10
Law charges	.....	... ..	.....	.....	.....	.....	.....	.....	150 0 0	.....	.....	150 0 0
Purchase of books, maps, &c. ...	.....	.....	115 0 0	.....	.....	.....	.....	.....	.....	.....	.....	115 0 0
Carriage of records	777 8 7	.....	.....	.. ...	259 9 6	.....	123 12 9	.....	20 11 0	... ..	.....	1,181 9 10
Bhata to prisoners	.....	.....	.....	.....	.....	2 11 0	2 2 6	3 15 6	3 2 7	0 3 0	.....	12 2 7
Do. to witnesses	.....	1 14 0	.....	.....	.....	.....	2 1 0	.....	.....	.....	.....	3 15 0
Gádis and Takyás	.....	48 4 0	45 0 0	9 3 6	50 7 0	.....	308 8 7	.....	39 1 0	48 1 0	.....	548 9 1
Survey charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Parcel charges	105 13 6	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	105 13 6
Charges for destroying salt ..	.....	.....	.....	7 2 0	.....	2 0 0	.....	... ..	.....	18 2 0	.....	27 4 0
Medical charges	53 13 2	.. ...	153 5 2	.....	.....	.....	.....	.....	.....	.....	.....	207 2 4
Conveyance of confiscated salt ...	.....	.....	.....	0 2 0	.....	2 4 0	4 6 6	2 12 6	13 8 0	0 8 0	.....	23 9 0
Salt purchase and freight ..	.....	.....	2,50,754 14 0	.....	... ..	.....	.....	.....	.....	.....	.....	2,50,754 14 0
Water-supply charges	.....	.....	215 5 8	.....	.....	.....	170 0 0	.....	.....	.....	.....	385 5 8
Boat allowance	.....	.....	.....	.....	300 0 0	4,897 2 4	2,176 9 10	1,021 7 0	3,799 13 7	.....	.....	12,195 0 9
Charges in connection with salt supplied to fish-curing yards ..	.....	.....	.....	... ..	.....	.....	.....	.. ...	124 12 1	42 14 5	.....	167 10 6
Conveyance of treasure	....	.....	25 4 3	1 2 6	.....	.....	16 13 0	.....	13 12 0	14 8 0	... .	71 7 9
Purchase of new boats	.....	.....	.....	.....	7,767 7 6	51 0 0	.....	.....	.....	.....	.....	7,818 7 6
Boat stores and repairs	4,394 7 3	.....	.....	1,817 0 11	12,025 14 2	48 6 7	96 3 5	.....	7 3 9	.....	.....	18,389 4 1
Boat hire	.....	.....	.....	12 0 0	.....	.....	.....	.....	.....	.....	.....	12 0 0
Peons' clothing	.....	3,681 9 11	15 12 11	909 6 9	5,494 15 6	.....	.....	.....	.....	.....	.....	10,101 13 1
Fees for taking copies of proceedings	.....	.....	.....	.....	... ..	.....	.....	.....	.. ...	.....	.....	... ..
Office rent, rates and taxes ...	.....	49 5 1	125 9 7	.....	73 0 0	1 14 0	21 8 0	.....	33 0 0	43 10 7	.....	347 15 3
Repairs to scales and weights ...	.....	.....	.. ...	.....	.....	85 15 0	.....	.....	.....	.....	.....	85 15 0
Cost of compass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tracing cloth	.....	.....	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....
Advertisement charges	.....	.. ...	.....	.....	39 9 8	13 4 0	... ..	.....	.....	.....	.....	52 13 8
Ground-rent	.....	65 9 0	198 12 7	.....	... ..	.....	.....	.....	.....	.....	.....	264 5 7
Gaum kharach allowance ...	... ..	.....	540 0 0	.....	.....	.....	.....	.....	.....	.....	.....	540 0 0
Cost of maps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stencil plates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prize for manufacturing best salt	.....	.....	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0

Ordnance stores	.....	......	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of chaukis on the frontier lines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	68,972 10 1	1,82,564 13 10	3,18,710 15 5	37,326 9 5	90,485 9 2	1,64,566 15 9	1,33,878 5 8	39,442 6 11	56,105 14 1	12,220 11 8	.....	11,04,275 0 0
TOTAL, SALT ...	68,972 10 1	1,82,564 13 10	3,18,710 15 5	65,556 13 10	90,485 9 2	1,64,566 15 9	1,33,878 5 8	39,442 6 11	56,105 14 1	12,220 11 8	2,54,030 9 5	13,86,535 13 10
ALLOWANCES AND ASSIGNMENTS.												
Haks	.. ...	.....	5,490 2 11	3,230 5 0	.. ...	270 10 8	1,791 6 6	488 7 8	1,539 10 11	.....	.....	12,810 11 8
MARINE FUND.												
NORTHERN PORT FUND.												
Collection and Management.												
Establishment	230 0 0	.....	.....	.....	.....	84 0 0	.....	.....	.....	.....	.....	314 0 0
Contingencies	108 0 0	.....	.....	.....	.....	12 0 0	.....	.....	.. ...	.....	.....	120 0 0
Removal of waifs	.. ...	.....	.....	86 13 0	.....	32 4 3	.....	.....	.....	.....	.....	119 1 3
Contribution to coast-guard establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
VESSELS AND BOATS.												
Establishment	.....	.....	.....	560 0 0	.....	.....	.....	.....	.....	.....	... ..	560 0 0
Contingencies	.....	.....	.....	75 1 2	.....	.....	.....	.....	.....	.....	.....	75 1 2
Pension and gratuities	.....	.. ...	.....	169 0 11	.....	.....	.....	.....	.....	.....	.. ...	169 0 11
BEACONS AND LIGHT HOUSES.												
Establishment	.....	.....	.....	3,764 9 9	.....	.....	.....	... ..	.....	.....	.....	3,764 9 9
Travelling allowance	.....	.....	.....	5 11 0	.....	.....	.....	.....	.....	.....	.....	5 11 0
Cost of original works and repairs executed by Public Works Department	.....	.....	1,327 0 0	3,812 0 0	.....	.....	.....	.....	.....	.....	.. .	5,139 0 0
Contingencies	1,925 14 0	.....	.....	655 9 1	.....	.....	.....	.....	.....	.....	.....	2,581 7 1
Purchase and maintenance of Buoys	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	... ..
Cost of original works and repairs executed departmentally ...	.....	.....	.....	188 8 8	... ..	499 8 0	.....	.....	.....	.....	.....	688 0 8
Carriage of waifs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	. ...	. ...
Refunds	.....	.....	.....	.....	.....	3 15 0	.....	.....	.....	... ..	.... .	3 15 0
Total ...	7,263 14 0	.....	1,327 0 0	9,317 5 7	.....	631 11 3	.....	.....	.....	.....	.. ...	18,539 14 10
SOUTHERN PORT FUND.												
Collection and Management.												
Pay of Port Officer	.....	.....	.. ..	.. ...	.....	.....	.....	.....	.....	1,830 3 3	....	1,830 3 3
Do. of Establishment	578 5 4	... .	.....	... ..	.....	72 0 0	.....	273 5 0	.....	.. ...	.....	923 10 4
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.. ...	.....	5,000 0 0
Contingencies	160 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.. ...	.....	282 0 4
Removal of waifs	.....	.....	.....	.....	.....	.....	.. ...	0 8 0	25 4 4	45 8 0	.....	345 11 4
Miscellaneous	9 6 0	.....	.....	... ..	.....	18 13 0	24 8 6	105 9 5	188 0 9	8 11 8	.. ...	9 6 0
Carried over ...	5,748 7 4	.....	.....	.....	.....	90 13 0	24 8 6	379 6 5	213 5 1	1,884 6 11	.....	8 340 15 3

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head-quarter Office.	Northern Frontier Range.	Khándeshoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast-Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought over ...	5,748 7 4	.....	.....	.....	.....	90 13 0	24 8 6	379 6 5	213 5 1	1,884 6 11	.....	8,340 15 3
VESSELS AND BOATS.												
Establishment	300 0 0	.....	.....	.....	.....	.....	.....	.....	1,093 6 9	1,173 1 0	.....	2,566 7 9
Contingencies	... ..	.....	.....	.....	.....	.....	.....	.....	1,180 10 6	339 8 10	.....	1,520 3 4
BEACONS AND LIGHT-HOUSES.												
Establishment	.....	.....	.....	.....	.....	930 1 11	287 1 7	659 11 11	3,302 10 8	5,032 4 7	.....	10,211 14 8
Pensions and Gratuities	.. ...	.....	.....	.....	.....	43 13 10	.....	.....	.....	254 10 1	.....	298 7 11
Miscellaneous Advances	.....	.....	.....	.....	.....	... ..	.....	.....	.....	45 0 0	.....	45 0 0
Purchase and maintenance of Buoys	576 9 1	.....	.....	.....	.....	.....	.....	106 2 10	1,324 5 10	164 9 10	.....	2,171 11 7
Contingencies	3 12 0	.....	.....	.....	.....	495 6 10	165 7 3	161 1 1	2,771 3 1	3,111 11 5	.....	6,708 9 8
Refunds	.....	.....	.....	.....	.....	.....	.....	.....	2 0 0	.. ...	... ..	2 0 0
Travelling Allowances	.....	.....	.....	.....	.....	2 2 0	1 2 0	.....	4 0 0	5 3 0	.....	12 7 0
Cost of original works and repairs executed by Public Works Department	.....	... ..	.. ...	.....	.....	1,499 0 0	.....	.....	2,000 0 0	1,326 10 6	.....	4,825 10 6
Do. do. departmentally ...	.....	.....	... ..	.....	.....	2,083 6 2	.....	9 0 0	.....	101 5 6	.....	2,193 11 8
Total ...	6,628 12 5	.....	.....	.....	.....	5,144 11 9	478 3 4	1,315 6 3	11,891 9 11	13,438 7 8	.. ...	38,897 3 4
Total Marine Fund ...	13,892 10 5	.....	1,327 0 0	9,317 5 7	.....	5,776 7 0	478 3 4	1,315 6 3	11,891 9 11	13,438 7 8	.....	57,437 2 1
Tankária Dharm Taláv Fund ...	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	... ..	60 0 0
Horse Fund ...	.....	5,239 2 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,239 2 9
GRAND TOTAL ...	1,96,447 8 10	1,87,804 0 7	3,25,568 2 4	1,29,318 1 0	1,10,103 2 3	1,84,558 9 8	1,54,536 11 0	42,665 15 4	79,772 1 9	57,820 13 1	2,54,030 9 5	17,22,625 11 3

J. POLLEN,

Acting Collector of Salt Revenue.

STATEMENT V.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Years.	Number of Sales.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of Heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised estimates.	Total of Balance and Produce.
				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
	Ahmedabad Collectorate.							
Gujarat Division.	Khárághoda...	2	2	15,74,343 9 0	*a* 14,21,932 24 0	498 14 0	14,22,430 38 0	29,96,774 7 0
	Ahmedabad	..	...	46,981 0 0	*b* 1,31,412 0 0	93 0 0	1,31,505 0 0	1,78,486 0 0
	Total ...	2	2	16,21,324 9 0	15,53,344 24 0	591 14 0	15,53,935 38 0	31,75,260 7 0
	Surat Collectorate.							
	Bulsár	1	1	2,29,517 0 0	*c* 2,58,196 0 0	39,636 0 0	2,97,832 0 0	5,27,349 0 0
	Thana Collectorate.							
Konkan Division.	Umbargaon	1	1	6,174 0 0	9,000 0 0	52 0 0	9,052 0 0	15,226 0 0
	Bassein	7	28	2,68,891 30 0	11,17,610 20 0	30,751 0 0	11,48,361 20 0	14,17,253 10 0
	Ghorbandar	9	45	3,72,808 20 0	7,84,764 20 0	72,124 15 0	8,56,888 35 0	12,29,697 15 0
	Trombay	4	22	1,56,601 34 0	6,09,446 10 0	20,405 30 0	6,29,852 0 0	7,86,453 34 0
	Island of Bombay.							
	Mátunga	6	26	1,84,200 30 0	6,13,012 0 0	42,613 20 0	6,55,625 20 0	8,39,826 10 0
	Kolába Collectorate.							
	Panvel	6	19	2,29,495 31 0	4,11,308 20 0	10,792 35 0	4,22,101 15 0	6,51,597 6 0
	Uran	10	88	9,24,252 9 0	16,48,054 14 0	64,745 23 30	17,12,799 37 30	26,37,052 6 30
	Sánkse	5	32	3 23,320 31 40	4,18,959 0 0	14,664 36 40	4,33,623 36 40	7,56.944 28 0
	Karanja	4	26	2,68,824 0 0	5,87,692 0 0	24,087 0 0	6,11,779 0 0	8,80,603 0 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	40,336 0 0	77,410 37 40	2,437 0 0	79,847 37 40	1,20,183 37 40
	Kánara Collectorate.							
	Ankola	1	79	2,25,548 6 30	37,684 0 0	1,077 25 40	38,761 25 40	2,64,309 31 70
	Total ...	54	394	30,00,453 31 70	63,14,942 1 40	2,83,751 25 30	65,98,693 26 70	95,99,147 18 50
	Portuguese India.							
Portuguese India.	Daman	..	...	2,166 8 0	*d* 13,487 1 0	.....	13,487 1 0	15,653 9 0
	Goa	...	...	1,32,624 9 71	2,05,703 12 0	11,256 20 0	2,16,959 32 0	3,49,584 1 71
	Bardez	...	...	42,177 24 0	1,63,989 12 0	4,731 32 40	1,68,721 4 40	2,10,898 28 40
	Sálsette	...	...	47,958 38 40	92,790 35 40	2,315 14 0	95,106 9 40	1,43,065 8 0
	Total ...	...	..	2,22,760 32 31	4,62,483 19 40	18,303 26 40	4,80,787 6 0	7,03,547 38 31
	Grand Total ...	..	...	50,76,222 1 21	86,02,453 6 0	342,282 25 70	89,44,735 31 70	1,40,20,957 33 11

manufactured in the Bombay Presidency for the year ending March 1891.

Sales.				Amount of Excise duty collected.	Loss and Wastage.	Total of Sales and Loss and Waste.	Balance remained at the end of the year.	Remarks.
On payment of full duty.	On payment of nominal duty.	Free of duty.	Total.					
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
14,78,759 0 0	.....	1,031 20 0	14,79,790 20 0	36,92,225 0 0	82,242 18 0	15,63,032 38 0	14,33,741 9 0	*a* 1,29,[illegible] maunds transferred to Ahmedabad.
1,26,371 0 0	.....	.....	1,26,371 0 0	3,15,927 8 0	652 0 0	1,27,023 0 0	51,463 0 0	*b* Received from Kharagh das.
16,05,130 0 0	.....	1,031 20 0	16,06,161 20 0	40,08,152 8 0	83,894 18 0	16,90,055 38 0	14,85,204 9 0	
3,16,621 0 0	.....	.....	3,16,621 0 0	7,91,552 8 0	1,01,714 0 0	4,18,335 0 0	1,09,014 0 0	*c* 11,606 maunds transferred to Daman.
8,467 0 0	.....	.....	8,467 0 0	21,167 8 0	1,077 0 0	9,544 0 0	5,682 0 0	
11,06,024 0 0	.....	.....	11,06,024 0 0	28,01,295 0 0	1,66,429 20 0	12,72,453 20 0	1,44,799 30 0	
8,91,944 10 0	.....	.....	8,91,944 10 0	23,03 934 12 0	1,29,601 20 0	10,21,545 30 0	2,08,151 25 0	
5,68,856 10 0	4,360 0 0	.....	5,73,216 10 0	16,42,330 4 0	78,114 4 0	6,51,330 14 0	1,35,123 20 0	
5,55,760 30 0	4,536 0 0	8 0 0	5,60,304 30 0	15,31,997 2 0	60,356 0 0	6,20,660 30 0	2,19,165 20 0	
4,07,622 20 0	.....	.....	4,07 622 20 0	11,18,068 4 0	85,120 15 0	4,92,742 35 0	1,58,854 11 0	
15,09,859 0 0	1,49,034 0 0	11,631 29 54	16,70,524 29 54	39,06,065 11 0	2,27,355 24 0	18,97,880 13 54	7,39,171 32 56	
3,74,630 33 0	.....	.....	3,74,630 33 0	9,68,395 3 0	1,28,146 39 0	5,02,777 32 0	2,54,166 36 0	
83,297 10 0	4,30,346 0 0	.....	5,13,643 10 0	2,57,917 12 6	97,280 16 0	6,10,923 26 0	2,69,679 14 0	
65,239 0 0	.....	.....	65,239 0 0	1,63,097 8 0	13,714 22 40	78,953 22 40	41,230 15 0	
1,09,080 22 40	.....	120 0 0	1,09,200 22 40	2,72,701 6 6	15,221 27 30	1,24,422 9 70	1,39,887 22 0	
56,80,781 15 40	5,88,276 0 0	11,759 29 54	62,80,817 5 14	1,49,86,970 7 0	10,02,417 27 70	72,83,234 33 40	23,15,912 25 56	
.....	.....	13,711 19 0	13,711 19 0	.....	.....	13,711 19 0	1,941 30 0	*d* Received from Bulsar maunds 13,487-1 Maunds 1,864-21 returned by the curers.
67,190 27 40	.....	86,471 20 0	1,53,662 7 40	1,67,726 11 6	10,426 34 31	1,64,089 1 71	1,85,495 0 0	* Out of this duty, Rs. 250 on maunds 100 issued for retail sale at estances does not appear to have been recovered.
1,63,074 10 40	.....	5,435 35 0	1,68,510 5 40	4,07,685 10 6	9,110 19 0	1,77,620 24 40	33,278 4 0	
40,198 37 0	.....	38,715 30 0	78,914 27 0	1,00,497 5 0	9,081 13 0	87,996 0 0	55,669 8 0	
2,70,463 35 0	.....	1,30,623 5 0	4,01,087 0 0	6,75,909 11 0	28,618 26 31	4,29,705 26 31	2,73,842 12 0	
78,72,996 10 40	5,88,276 0 0	1,57,125 33 64	86,18,398 4 14	2,04,62,585 2 0	12,16,644 32 21	98,35,042 36 35	41,85,914 36 56	

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. VI, showing the Quantity of Salt sold at the various Sazas in the Konkan and

Talukas and Sazás.		Rates *Nil.*		At 2 pies.		At 3 pies.		At 4 pies.		At 5 pies.	
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		Mds. s. t.	Rs. 2 p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbargaon	Maroli	...	...	...	...	...	...	...	...	...	...
Basaein	Gokhivra	...	...	...	...	...	...	...	...	2,005 0 0	52 3 5
	1st Juchandra	...	...	...	...	...	...	...	...	...	...
	2nd do.	...	...	...	...	...	...	...	...	...	...
	3rd do.	...	...	...	...	...	...	...	...	...	...
	Umella	...	...	...	...	...	...	...	...	...	...
	Panju	...	...	...	...	...	...	...	...	...	...
	Pápdi	...	...	...	...	...	...	...	...	...	...
Ghodbandar	Dongri	...	...	...	...	...	...	...	...	1,120 0 0	29 2 8
	Rai	...	...	...	...	...	...	...	...	800 0 0	20 13 4
	Morwe	...	...	...	...	...	...	...	...	2,030 0 0	52 13 10
	Murdha A.	...	...	1,764 0 0	18 6 0	...	...	...	...	3,612 20 0	94 1 2
	Murdha B.	...	...	...	...	...	...	...	...	320 0 0	8 5 4
	Bháyndar	...	...	...	...	...	...	...	...	275 0 0	7 2 7
	Sonagar	...	...	...	...	...	...	...	...	1,360 0 0	35 6 8
	Málavni	...	...	...	...	...	...	...	...	...	...
	Goregaon	...	...	...	...	617 0 0	9 10 8	...	...	...	...
Trombay	Trombay	...	...	...	...	...	...	...	...	...	...
	Devnar	...	...	...	...	...	...	...	...	...	...
	Máhul	...	...	...	...	...	...	...	...	...	...
	Ghátkopar	...	...	...	...	...	...	...	...	...	...
Matunga	Vadála	...	...	...	...	160 0 0	2 8 0	...	...	...	...
	Dadkhudai	...	...	...	...	201 0 0	3 2 3	...	...	...	...
	Sulemánsha	...	...	...	...	...	...	60 0 0	1 4 0	...	...
	Rowli	...	...	...	...	...	...	...	...	...	...
	Salámati	...	...	...	...	...	...	...	...	...	...
	Kewni	...	...	...	...	...	...	...	...	...	...
Uran	St. Antone	...	...	...	...	25,425 0 0	397 4 3	...	...	2,901 0 0	75 8 9
	Dongarkhar	...	...	...	...	20,953 0 0	327 6 3	...	...	...	...
	Dabji	...	...	...	...	43,416 0 0	678 6 0	...	...	...	...
	Musghat	...	...	...	...	23,999 0 0	374 15 9	...	...	...	...
	Chiwri	...	...	...	...	19,124 0 0	298 13 0	...	...	...	...
	Kantekhar	...	...	...	...	20,714 0 0	323 10 6	...	...	...	...
	Gamti	...	...	...	...	25,133 0 0	392 11 3	...	...	...	...
	Shewe	...	...	...	...	61,456 0 0	960 4 0	...	...	...	...
	Rámshankar	...	...	..	...	32,548 0 0	508 9 0	...	...	...	...
	Zagadi	...	...	...	...	56,696 0 0	885 14 0	...	...	...	...
Karanja	Bhendkal	...	...	...	...	1,848 0 0	28 14 0	13,169 0 0	274 5 8	...	...
	Sonmogra	...	...	...	...	...	...	3,888 0 0	81 0 0	...	...
	Ovlibhendi	...	...	...	...	...	...	7,380 0 0	153 12 0	...	...
	Chirner	...	...	...	...	8,856 0 0	138 6 0	...	...	...	...
Panvel	Panvel	...	...	...	...	...	...	...	...	...	...
	Wághivli	...	...	...	...	...	...	...	...	...	...
	Belápur	7,706 0 0	...	7,652 0 0	79 13 0	10,038 0 0	156 13 6	...	...	...	...
	Karave	...	...	...	...	...	...	...	...	...	...
	Nerul	...	...	...	...	...	...	...	...	...	...
	Sarsole	...	...	...	...	...	...	...	...	...	...
Pen	Umerda	...	...	...	...	...	...	...	...	...	...
	Sambri	...	...	...	...	...	...	89 20 0	1 13 10	...	...
	Silotar	...	...	...	...	...	...	...	...	...	...
	Sonagar	...	...	...	...	...	...	...	...	...	...
	Chikhli	...	...	...	...	...	...	...	...	...	...
Shiroda	Shiroda	...	...	...	...	...	...	...	...	...	...
Ankola	Nagarbail	...	...	...	...	...	...	...	...	...	...
Goa	Goa	...	...	...	...	...	...	...	...	...	...
Bárdez	Bárdez	...	...	...	...	...	...	...	...	...	...
Sálsette	Sálsette	...	...	...	...	...	...	...	...	...	...
	Total	7,706 0 0	...	9,426 0 0	98 3 0	1,51,184 0 0	5,487 4 0	21,536 20 0	512 8 6	14,423 20 0	375 9 9

At 6 pies.		At 7 pies.		At 8 pies.		At 9 pies.		At 10 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	3,704 0 0	135 0 8	...	...	...	...	...	...
...	...	...	...	...	...	...	...	160 0 0	8 5 4
98 0 0	3 1 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	320 0 0	16 10 8
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
200 0 0	6 4 0	800 0 0	29 2 8	...	...	...	...	7,810 0 0	406 12 4
...	...	720 0 0	26 4 0	...	...	...	...	4,190 30 0	218 4 4
2,327 30 0	72 11 10	1,120 0 0	40 13 4	...	...	...	...	1,560 0 0	81 4 0
720 0 0	22 8 0	3,353 0 0	122 3 11	...	...	...	...	7,470 0 0	389 1 0
...	...	960 0 0	35 0 0	...	...	...	...	1,000 0 0	52 1 4
...	...	320 0 0	11 10 8	...	...	...	...	1,710 0 0	89 1 0
...	...	400 0 0	14 9 4	...	...	...	...	3,150 0 0	164 1 0
...	...	...	...	...	...	...	...	...	...
123 0 0	3 13 6	...	...	...	...	...	...	...	...
5,000 0 0	156 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
13,358 0 0	417 7 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
5,140 0 0	160 10 0	...	...	...	...	...	...	...	...
12,613 0 0	394 2 6	...	...	...	...	...	...	...	...
13,692 0 0	427 14 0	...	...	...	...	...	...	...	...
16,680 0 0	521 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
8,498 0 0	265 9 0	...	...	...	...	...	...	...	...
792 0 0	24 12 0	...	...	...	...	...	...	...	...
4,680 0 0	146 4 0	...	...	...	...	...	...	...	...
1,656 0 0	51 12 0	...	...	...	...	...	...	...	...
22,396 0 0	699 14 0	...	...	...	...	828 0 0	38 13 0	...	...
4,968 0 0	155 4 0	...	...	...	...	...	...	...	...
5,112 0 0	159 12 0	...	...	...	...	792 0 0	37 2 0	...	...
37,117 0 0	1,159 14 6	...	...	...	...	...	...	...	...
29,418 0 0	919 5 0	...	...	...	...	2,196 0 0	102 15 0	...	...
1,800 0 0	56 4 0	...	...	...	...	...	...	...	...
94,344 0 0	2,948 4 0	...	...	25,642 0 0	1,068 6 8	...	...	...	...
96,041 0 0	3,001 4 6	...	...	13,032 0 0	543 0 0	...	...	...	...
1,56,237 0 0	4,882 6 6	...	...	5,040 0 0	210 0 0	...	...	...	...
17,843 0 0	557 9 6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
16 0 0	0 8 0	...	...	...	...	12 0 0	0 9 0	...	...
49 20 0	1 8 9	...	...	...	...	...	...	...	...
36 0 0	1 2 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
126 0 0	3 15 0	...	...	...	...	...	...	...	...
130 0 0	4 1 0	...	...	...	...	246 0 0	11 8 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
5,51,211 10 0	17,225 5 7	11,377 0 0	414 12 7	43,714 0 0	1,821 6 8	4,074 0 0	190 15 6	27,370 30 0	1,425 9 0

At 11 pies.		At 1 anna.		At 1 anna 1 pie.		At 1 anna 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
.	...	5,734 30 0	358 6 9	803 30 0	54 6 9	324 0 0	23 10 0
. .	...	4,730 20 0	295 10 6	...	...	...	...
..	...	6,158 10 0	384 14 3	...	...	...	...
	...	322 0 0	20 2 0	...	...	...	...
..	...	1,216 0 0	76 0 0	...	...	...	...
	...	895 30 0	55 15 9	...	...	...	...
1,010 0 0	67 13 10	1,155 0 0	72 3 0	...	...	...	...
...	...	88,853 20 0	5,541 7 6	...	...	2,761 0 0	201 5 2
..	...	46,840 30 0	2,927 8 9	...	...	1,940 0 0	141 7 4
.	...	82,961 0 0	5,185 1 0	...	...	2,320 0 0	169 2 8
..	...	98,380 30 0	6,148 12 9	...	...	3,800 0 0	277 1 4
. .	...	69,856 30 0	4,366 0 9	...	...	1,840 0 0	135 10 0
...	...	30,636 30 0	1,914 12 9	200 0 0	13 8 8	560 0 0	40 13 4
.	...	53,046 10 0	3,315 6 3	...	...	2,640 0 0	192 8 0
.	...	...	...	...	...	...	...
	...	29 0 0	1 13 0	...	...	...	...
...	...	2,930 0 0	183 2 0	...	...	...	...
..	...	4,696 0 0	293 8 0	...	...	...	...
...	...	6,514 0 0	407 2 0	...	...	...	...
...	...	...	...	...	...	...	...
..	...	22,450 20 0	1,390 10 6	...	...	...	...
...	...	2,607 30 0	162 15 9	...	...	...	...
...	...	18,566 30 0	1,160 6 9	...	...	...	...
...	...	20,571 20 0	1,285 11 6	...	...	...	...
...	...	3,106 0 0	194 2 0	...	...	...	...
...	...	375 0 0	23 7 0	...	...	...	...
..	...	23,406 10 0	1,462 14 3	...	...	...	...
...	...	37,376 0 0	2,336 0 0	...	...	...	...
..	...	11,921 0 0	745 1 0	...	...	...	...
576 0 0	33 0 0	10,573 0 0	660 13 0	...	...	...	...
...	...	34,968 0 0	2,185 8 0	...	...	...	...
...	...	26,104 0 0	1,631 8 0	...	...	...	...
...	...	14,803 0 0	928 15 0	...	...	...	...
...	...	22,903 0 0	1,431 7 0	...	..	...	...
...	...	19,774 0 0	1,235 14 0	...	...	...	...
...	...	31,731 0 0	1,983 3 0	...	...	...	...
...	...	19,524 0 0	1,220 4 0	...	...	...	...
...	...	19,408 0 0	1,213 0 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	11,791 10 0	736 15 3	...	...	...	...
...	...	369 20 0	23 1 6	...	...	...	...
...	...	324 0 0	20 4 0	...	...	...	...
...	...	5,278 0 0	329 14 0	...	...	...	...
...	...	639 0 0	39 15 0	...	...	...	...
	...	...	...	...	...	...	...
	...	1,266 30 0	79 2 9	...	...	...	...
	...	14,941 30 0	933 13 9	...	...	...	...
	...	44,661 7 0	2,791 5 1	...	...	...	...
	...	55,121 30 0	3,445 1 9	...	...	...	...
	...	72,278 0 0	4,517 6 0	...	...	...	...
	...	57,878 15 0	3,617 6 5	...	...	...	...
	...	765 0 0	47 13 0	...	...	281 0 0	20 7 10
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,586 0 0	90 13 10	11,10,110 12 0	69,381 14 3	1,003 30 0	67 15 5	16,486 0 0	1,202 1 8

At 1 anna 3 pies.		At 1 anna 4 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,752 0 0	243 10 8	324 0 0	30 6 0	13,572 0 0	1,343 1 0
...	...	...	...	...	...	90 0 0	8 7 0	...	...
...	...	...	...	...	...	2,150 0 0	201 9 0	326 10 0	32 4 -
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	..	...	...	1,626 0 0	160 14 6
...	...	...	...	360 0 0	31 14 0	...	...	1,460 0 0	144 7 8
...	...	...	...	632 20 0	56 0 0	...	...	1,035 20 0	102 7 6
...	...	7 12 20	59 6 0	410 20 0	36 5 6	...	...	4,320 0 0	427 8 0
...	...	...	...	...	...	...	...	7,379 0 0	730 3 7
...	...	...	...	240 0 0	21 4 0	...	...	3,390 0 0	335 7 6
...	...	...	...	...	...	...	...	1,875 0 0	185 5 9
...	...	...	...	880 0 0	77 14 8	...	...	2,893 0 0	286 4 7
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,501 0 0	140 11 6	...	...
162 0 0	12 10 6	...	...	...	...	...	...	...	..
...	...	...	..	...	...	2,305 0 0	216 1 6	...	...
...	...	...	...	...	...	5,670 0 0	531 9 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	40 0 0	3 5 4	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	800 0 0	75 0 0	...	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	96 0 0	9 0 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...
..	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	363 0 0	34 0 6	...	...
26 39 0	2 1 9	...	...	...	...	98 32 0	9 4 2	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	49 21 0	4 10 3	...	...
...	...	...	...	...	...	732 10 0	68 10 5	...	...
87 0 0	6 12 9	...	...	...	...	203 0 0	19 0 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
275 39 0	21 9 0	752 20 0	62 11 4	5,275 0 0	467 0 10	14,382 23 0	1,348 5 10	37,876 30 0	3,748 3 6

At 1 anna 9 pies.		At 1 anna 10 pies.		At 2 annas.		At 2 annas 1 pie.		At 2 annas 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	4,318 0 0	539 12 0	155 0 0	...	...	...
...	...	...	...	85,179 10 0	10,647 6 6	...	20 2 11	1,053 0 0	142 9 6
...	...	...	...	69,271 30 0	8,658 15 6	...	...	...	...
...	...	...	...	20,040 20 0	2,505 1 0	...	...	...	...
...	...	...	...	1,45,940 10 0	18,243 10 6	...	...	...	...
...	...	...	...	84,223 20 0	10,527 15 0	...	...	...	...
...	..	...	...	40,698 30 0	5,087 5 6	...	...	...	...
...	...	...	...	19,415 30 0	2,426 15 6	...	...	...	...
...	...	...	...	54,274 20 0	6,784 5 0	...	...	...	...
...	...	...	...	20,871 30 0	2,608 15 6	...	...	...	...
...	...	...	...	50,874 30 0	6,359 5 6	...	...	...	...
..	...	...	...	22,969 20 0	2,871 3 0	...	...	...	...
...	...	241 0 0	27 9 10	75,762 20 0	9,470 5 0	...	...	...	...
...	...	162 0 0	18 9 0	48,957 10 0	6,119 10 6	...	...	...	...
...	...	...	...	20,301 0 0	2,548 14 0	...	...	...	...
...	...	...	...	346 0 0	43 4 0	...	...	...	...
...	...	...	...	27,182 0 0	3,397 12 0	...	...	...	...
...	...	...	...	20,315 0 0	2,539 6 0	...	...	...	...
...	...	...	...	10,218 0 0	1,277 4 0	...	...	...	...
...	...	...	...	1,731 30 0	216 7 6	...	...	...	...
...	...	...	...	32,553 10 0	4,069 2 6	...	...	...	...
...	...	...	...	18,391 0 0	2,298 14 0	..	...	..	...
...	...	...	...	26,925 20 0	3,365 11 0	...	...	...	...
...	...	...	...	29,627 20 0	3,703 7 0	...	...	...	...
...	...	...	...	17,319 20 0	2,164 15 0	...	...	...	...
...	..	...	...	1,525 0 0	190 10 0	...	...	...	...
...	...	...	...	45,659 0 0	5,707 6 0	...	...	...	...
...	...	...	...	80,682 0 0	10,085 4 0	...	...	...	...
...	...	...	...	19,424 0 0	2,428 0 0	...	...	...	...
...	...	...	...	29,878 0 0	3,734 12 0	...	...	...	...
...	...	...	...	90,359 30 0	11,294 15 6	...	...	...	...
...	...	...	...	53,591 0 0	6,698 14 0	...	...	...	...
...	...	...	...	33,409 0 0	4,176 2 0	...	...	...	...
...	...	...	...	1,27,295 10 0	15,911 14 6	...	...	...	...
...	...	...	...	46,639 16 27	5,829 14 9	...	...	...	...
...	...	...	...	1,22,336 30 0	15,292 1 6	...	...	...	...
800 0 0	87 8 0	...	...	2,219 0 0	277 6 0	...	...	...	...
...	...	...	...	576 0 0	72 0 0	..	...	...	...
...	...	..	...	...	...	...	...	...	...
..	...	...	...	15,055 0 0	1,881 14 0	...	...	...	...
...	...	...	...	338 0 0	42 4 0	...	...	...	...
...	...	...	...	20,114 20 0	2,514 5 0	...	...	...	...
...	...	...	...	79,426 10 0	9,928 4 6	...	...	...	...
...	...	...	...	45,419 30 0	5,677 7 6	...	...	...	...
...	...	...	...	22,216 30 0	2,777 1 6	...	...	...	...
...	...	...	...	33,568 10 0	4,196 0 6	...	...	...	...
...	..	...	...	11,292 30 0	1,411 9 6	...	...	...	...
...	...	...	...	32,487 11 0	4,060 14 7	...	...	...	...
...	...	...	...	16,672 16 0	2,084 0 10	...	...	...	...
...	...	...	...	24,994 4 0	3,124 4 2	...	...	...	...
405 8 0	44 5 1	...	...	32,154 0 0	4,019 4 0	...	...	...	...
...	...	...	...	5,743 0 0	717 14 0	...	...	...	...
...	...	...	...	...	...	...	...	550 0 0	74 7 8
...	...	...	...	...	...	...	...	...	...
...	...	...	...	5 0 0	0 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,205 8 0	131 13 1	403 0 0	46 2 10	19,40,888 27 27	2,42,611 1 4	155 0 0	...	...	...
							20 2 11	1,603 0 0	217 1 2

At 2 annas 3 pies.		At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 9 pies.		At 2 annas 10 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	..
...	...	6,936 10 0	1,047 10 7	7,377 0 0	1,152 10 6	...	...	...	...
...	...	...	...	52 0 0	8 2 0	...	...	...	...
...	...	240 0 0	36 4 0	164 0 0	25 10 0	112 0 0	19 4 0	...	...
...	...	...	...	321 30 0	50 4 5	...	...	...	
...	...	319 20 0	48 4 1	...	...	...	...	...	...
...	...	2,106 0 0	318 1 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,210 0 0	214 4 4
...	...	...	...	...	...	...	...	...	...
...	...	320 0 0	48 5 4	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	320 0 0	48 5 4	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,298 0 0	202 13 0	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	18 0 0	2 13 0	60 0 0	10 5 0	...	...
...	...	...	...	10 0 0	1 9 0	...	...	...	...
...	...	...	...	765 0 0	119 8 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	850 0 0	132 13 0	288 0 0	49 8 0	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	335 0 0	52 5 6	...	...	...	...
...	...	...	...	...	...	576 0 0	99 0 0	...	...
...	...	...	...	12 0 0	1 14 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	900 0 0	140 10 0	...	...	...	...
...	...	...	...	195 0 0	30 7 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	165 0 0	25 12 6	...	...	...	...
...	...	...	...	81 14 0	12 11 5	...	...	...	...
55 35 0	7 13 9	...	...	170 21 0	26 10 4	...	...	...	...
98 0 0	71 7 0	...	...	...	...	...	...	...	...
...	...	...	...	873 0 0	136 6 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	38 13 0	5 15 10	83 4 0	14 4 6	...	...
...	...	...	...	...	...	...	...	...	...
63 35 0	79 4 9	10,241 30 0	1,546 14 10	13,625 38 0	2,129 1 0	1,119 4 0	192 5 6	1,210 0 0	214 4 4

At 2 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.		At 3 annas 2 pies.		At [illegible]	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Ma[illegible]	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds[illegible]	
...	...	8,467 0 0	1,587 9 0	...	...	...	...	...	...
...	...	10,083 0 0	1,890 9 0	240 0 0	46 4 0	...	...	...	...
...	...	7,094 0 0	1,330 2 0	...	...	...	...	...	...
...	...	11,704 10 0	2,194 8 9	...	...	...	...	...	...
...	...	2,943 30 0	551 15 3	...	...	...	...	...	...
...	...	8,602 20 0	1,612 15 6	...	...	...	...	...	...
...	...	15,863 0 0	2,974 5 0	...	...	...	...	...	...
...	...	41,235 0 0	7,731 9 0	...	...	...	...	...	...
3,131 0 0	570 12 1	...	...	...	...	...	...	...	...
...	...	1,406 30 0	263 12 3	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	321 30 0	60 5 3	...	...	...	...	...	...
...	...	...	...	...	...	364 20 0	72 2 3	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	23 0 0	4 5 0	...	...	...	...	...	...
...	...	1 0 0	0 3 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	58,899 20 0	11,043 10 6	...	...	...	...	56 0 0	11 6
...	...	38,850 30 0	7,284 8 3	...	...	...	...	298 0 0	60 8
...	...	65,066 30 0	12,200 0 3	...	...	...	...	87 0 0	17 10
...	...	57,606 20 0	10,801 3 6	...	...	...	...	...	...
...	...	38,798 10 0	7,273 11 9	...	...	...	...	110 0 0	22 5
...	...	3,962 0 0	742 14 0	...	...	...	...	...	...
...	...	14,784 0 0	2,772 0 0	647 0 0	124 10 11	...	...	31 0 0	6 4 9
...	...	40,344 0 0	7,564 8 0	...	...	...	...	...	...
...	...	22,702 0 0	4,256 10 0	...	...	...	...	...	...
...	...	40,629 20 0	7,618 0 6	864 0 0	166 8 0	...	...	...	...
...	...	28,129 20 0	5,274 4 6	...	...	...	...	...	...
...	...	18,990 0 0	3,560 10 0	...	...	...	...	...	...
...	...	26,206 0 0	4,913 10 0	...	...	...	...	...	...
...	...	57,247 0 0	10,733 13 0	...	...	...	...	...	...
...	...	21,954 33 27	4,116 8 6	...	...	...	...	...	...
...	...	16,176 0 0	3,033 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	5,940 30 0	1,113 14 3	...	...	...	...	65 0 0	13 3 3
...	...	5,897 20 0	1,105 12 6	...	...	...	...	...	...
...	...	16,755 0 0	3,141 9 0	...	...	...	...	...	...
...	...	26,214 20 0	4,915 3 6	...	...	...	...	...	...
...	...	40,332 10 0	7,562 4 9	...	...	...	...	...	...
...	...	19,168 0 0	3,594 0 0	...	...	...	...	...	...
...	...	1,634 10 0	306 6 9	...	...	...	...	...	...
...	...	390 0 0	73 2 0	...	...	...	...	...	...
...	...	3,637 20 0	682 0 6	...	...	...	...	...	...
...	...	1,750 0 0	328 2 0	...	...	...	...	...	...
...	...	2,011 0 0	377 1 0	...	...	...	...	...	...
...	...	994 0 0	186 6 0	316 0 0	60 14 4	...	...	...	...
...	...	9,172 0 0	1,719 12 0	...	...	...	...	...	...
...	...	24 0 0	4 8 0	...	...	...	...	...	...
...	...	2,977 36 0	558 5 9	...	...	...	...	156 0 0	31 11 0
...	...	...	...	...	...	...	...	70 0 0	14 3 6
3,131 0 0	570 12 1	794,985 9 27	1,49,059 11 9	2,067 0 0	398 5 3	364 20 0	72 2 3	873 0 0	177 5 3

				At 3 annas 6 pies.		At 3 annas 7 pies.		At 3 annas 8 pies.	
				Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		a. p.		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	.
...	...	32 6 9	...	...	...	5,188 10 0	1,161 15 9	..	..
...	...	...	...	...	...	...	...	...	
...	...	...	40 0 0	8 12 0	420 0 0	94 1 0	...	...	
...	...	...	...	...	...	...	..		
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	324 0 0	72 9 0	...	...	
1,660 0 0	354 7 8		...	...	...	...	...	.	
...	...	...	...	...	...	...	...	..	
...	...	...	...	...	...	...	...	.	
...	...	...	...	...	...	...	..	..	
...	...	...	...	...	...	...	...	.	
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	..	
...	...	...	...	...	...	...	...	..	
...	...	...	...	...	...	...	...	...	
...	...	...	...	588 0 0	128 10 0	...	...	...	.
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	904 0 0	197 12 0	...	...	16 0 0	3 12 0
...	...	..	...	743 0 0	162 8 6	...	...	20 0 0	4 11 0
...	...	...	...	114 0 0	24 15 0	...	...	...	...
...	...	...	...	162 0 0	35 7 0	...	...	...	..
...	...	...	...	176 0 0	38 8 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	18 0 0	3 15 0	1,008 0 0	225 12 0	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
30 0 0	75 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
04 0 0	125 13 4	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	12 0 0	2 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...
...	...	...	...	632 0 0	138 4 0	...	...	38 0 0	8 14 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	475 18 0	111 6 11
...	...	...	...	637 31 0	139 8 2	...	...	501 0 0	117 6 9
...	...	...	...	...	...	...	...	1,050 18 0	246 3 2
54 0 0	200 13 4	3,685 0 0	786 14 5	4,026 31 0	880 13 8	6,940 10 0	1,554 5 3		

At 3 annas 10 pies.		At 4 annas.		At 4 annas 2 pies.							
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.					
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.					
...	...	...	...	...	...	...					
1,134 0 0	271 11 0	28,795 10 0	7,198 13 0	...	...	...					
...	...	1,09,956 0 0	27,489 0 0	...	...	...					
...	...	1,21,525 20 0	30,381 6 0	...	...	...					
...	...	15,446 20 0	3,861 10 0	...	...	...					
...	...	1,22,874 30 0	30,718 11 0	...	...	...					
...	...	33,133 30 0	8,283 7 0	...	...	...					
...	...	34,518 0 0	8,629 8 0	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	4,089 10 0	1,022 5 0	5,826 10 0	1,517 4 0	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	1,029 0 0	257 4 0	...	...	...		162 0 0	45 9 0		
...	...	1,50,787 0 0	37,696 12 0	...	...	...					
...	...	1,35,193 10 0	33,798 5 0	...	...	...					
...	...	1,07,002 30 0	26,750 11 0	...	...	...					
...	...	82,313 30 0	20,578 7 0	...	...	...					
...	...	104 0 0	26 0 0	...	...	...					
...	...	463 0 0	115 12 0	...	...	...					
...	...	337 0 0	84 4 0	...	...	...					
...	...	16 0 0	4 0 0	...	...	...					
...	...	26,819 30 0	6,704 15 0	...	...	...					
...	...	13,815 6 0	3,453 12 0	...	...	...					
...	...	975 0 0	243 12 0	...	...	...					
...	...	2,745 0 0	686 4 0	...	...	...					
...	...	4,341 0 0	1,085 4 0	...	...	...					
...	...	6,265 20 0	1,566 5 0	...	...	1,410 0 0	382 8 0				
...	...	5,142 0 0	1,285 8 0	...	...	...					
...	...	1,672 0 0	418 0 0	...	...	...					
...	...	1,154 0 0	288 8 0	...	...	...					
...	...	8,729 0 0	2,182 4 0	...	...	...					
...	...	5,664 0 0	1,416 0 0	...	...	...					
...	...	4,437 0 0	1,109 4 0	...	...	...					
...	...	...	...	...	...	...					
...	...	80 0 0	20 0 0	...	...	...					
...	...	...	...	...	...	...					
...	...	70 0 0	17 8 0	...	...	...					
...	...	1,981 0 0	495 4 0	...	...	...		12 0 0	3 6 0		
...	...	432 0 0	108 0 0	...	...	...					
...	...	285 0 0	71 4 0	...	...	...					
...	...	9,219 0 0	2,304 12 0	...	...	...					
...	...	35,013 10 0	8,753 5 0	...	...	...					
...	...	5,301 20 0	1,325 6 0	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	...	...	...	...	...					
...	...	54 0 0	13 8 0	...	...	...					
...	...	...	...	...	...	...					
...	...	40,550 0 0	10,137 8 0	...	...	150 0 0	39 13 6	28 0 0	7 14 0		
...	...	85,456 22 40	21,364 2 3	...	...	...					
...	...	751 20 0	187 14 0	...	...	...		1,653 20 0	465 0 9		
...	...	19,649 20 0	4,912 6 0	...	...	889 15 0	236 3 10	3,444 11 0	968 11 3		
...	...	427 0 0	106 12 0	...	...	...		...	...		
1,134 0 0	271 11 0	12,28,614 12 40	3,07,153 9 3	5,826 10 0	1,517 4 0	2,479 15 0	658 9 4	5,627 31 0	1,582 13 0		

				At 5 annas.		At 5 annas 3 pies.		At 5 annas 4 pies.	
				Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
			a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,503 10 0	1,094 12 3	...	...	...	...
...	...	...	...	2,771 10 0	866 0 3	102 0 0	33 7 6	...	...
...	...	...	...	34 0 0	10 10 0	...	...	...	...
...	...	...	...	2,727 10 0	852 4 3	...	...	...	...
...	...	...	...	200 0 0	62 8 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
9 0	...	...	...	13 0 0	4 1 0	...	...	...	...
...	...	...	...	...	...

At 5 annas 6 pies.		At 5 annas 9 pies.		At 6 annas.					
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	M			
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s.			
...	...	...	...	...	...	...			
...	...	...	...	...	...	...			
...	...	...	...	...	..	...			
...	...	...	...	632 0 0	237 0 0	...	...		
...	...	...	...	78 0 0	29 4 0	...	...		
...	...	...	...	...	...	...	...		
...	...	...	...	...	...	...	...		
...	...	...	...	...	...	...	...		
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,511 0 0	941 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,748 30 0	1,405 12 6	...	...	...	...
...	...	...	...	...	...

				At 7 annas and 3 pies.		At 7 annas and 6 pies.		At 7 annas and 9 pies.	
			unt.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
			s. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
			...	...	...	...	...	...	...
			...	...	...	...	...	...	...
			...	...	...	...	...	...	..
		...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	..
		...	...	...	...	...	...	...	..
		...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...

At 8 annas.		At 8 annas and 6 pies.		At 9 annas.		A			
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Mau			
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s.			
...	...	...	...	...	...	...	...	...	...

...hara and by the Goa Proprietors on their own account during the year 1890-91.

...nas 6 pies.		At 11 annas.		At 11 annas 6 pies.		At 12 annas.		At 13 annas.		At 1 Rupee.		Total.		Average Price per Maund.
...s.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
	...	...	...	...	...	...	...	...	...	...	...	8,467 0 0	1,587 9 0	0 3 0
	...	...	...	...	...	...	...	...	...	...	...	96,524 10 0	16,145 5 9	0 2 8
	...	...	...	...	...	...	...	...	...	...	...	2,10,765 0 0	40,891 13 7	0 3 1
	...	...	...	...	...	...	...	...	...	...	...	2,15,831 10 0	43,309 11 10	0 3 2
	...	...	...	...	...	...	...	...	...	...	...	39,398 20 0	7,088 8 8	0 3 0
	...	...	...	...	...	...	...	...	...	...	...	2,82,009 10 0	51,563 8 0	0 2 11
	...	...	...	...	...	...	...	...	...	...	...	1,36,746 0 0	22,294 13 3	0 2 7
	...	...	...	...	...	...	...	...	...	...	...	1,26,243 30 0	22,878 13 11	0 2 11
	...	...	...	...	...	...	...	...	...	...	...	1,22,590 10 0	8,817 7 6	0 1 2
	...	...	...	...	...	...	...	...	...	...	...	1,12,160 30 0	10,589 2 10	0 1 6
	...	...	...	...	...	...	...	...	...	...	...	1,18,633 20 0	8,734 1 8	0 1 2
	...	...	...	...	...	...	...	...	...	...	...	1,77,675 30 0	14,223 0 4	0 1 3
	...	...	...	...	...	...	...	...	...	...	...	1,10,876 10 0	10,436 11 2	0 1 6
	...	...	...	...	...	...	...	...	...	...	...	1,11,900 10 0	11,808 13 11	0 1 9
	...	...	...	...	...	...	...	...	...	...	...	1,13,488 20 0	10,224 6 0	0 1 5
	...	...	...	...	...	...	...	...	...	...	...	20,391 0 0	2,548 14 0	0 2 0
	...	...	...	...	...	...	...	...	...	...	...	4,228 0 0	701 2 9	0 2 8
	...	...	...	...	...	...	...	...	...	...	...	1,88,411 0 0	42,375 11 0	0 3 7
	...	...	...	...	...	...	...	...	...	...	...	1,60,204 10 0	36,631 3 0	0 3 8
	...	...	...	...	...	...	...	...	...	...	...	1,40,841 20 0	30,258 4 6	0 3 5
	...	...	...	...	...	...	...	...	...	...	...	84,045 20 0	20,794 14 6	0 4 0
	...	...	...	...	...	...	...	...	...	...	...	1,16,522 10 0	16,898 11 0	0 2 4
	...	...	...	...	...	...	...	...	...	...	...	66,897 20 0	10,273 5 9	0 2 5
	...	...	...	...	...	...	...	...	...	...	...	1,26,840 0 0	17,584 0 3	0 2 3
	...	...	...	...	...	...	...	...	...	...	...	1,27,345 20 0	16,789 4 0	0 2 1
	...	...	...	...	...	...	...	...	...	...	...	1,03,022 20 0	16,925 7 3	0 2 7
	...	...	...	...	...	...	...	...	...	...	...	19,677 0 0	4,410 11 0	0 3 7
	...	...	...	...	...	...	...	...	...	...	...	1,24,530 10 0	11,470 11 3	0 1 6
	...	...	...	...	...	...	...	...	...	...	...	1,82,892 0 0	21,024 2 3	0 1 10
	...	...	...	...	...	...	...	...	...	...	...	1,06,484 0 0	9,339 9 0	0 1 5
	...	...	...	...	...	...	...	...	...	...	...	1,15,881 0 0	14,588 11 3	0 2 0
	...	...	...	...	...	...	...	...	...	...	...	2,00,947 10 0	21,077 12 0	0 1 8
	...	...	...	...	...	...	...	...	...	...	...	1,26,039 0 0	12,787 14 6	0 1 7
	...	...	...	...	...	...	...	...	...	...	...	1,07,029 0 0	10,971 12 3	0 1 8
	...	...	...	...	...	...	...	...	...	...	...	3,14,747 10 0	32,379 9 0	0 1 7
	...	...	...	...	...	...	...	...	...	...	...	1,58,194 9 54	14,129 2 3	0 1 5
	...	...	...	...	...	...	...	...	...	...	...	2,33,780 30 0	22,485 7 10	0 1 6
	...	...	...	...	...	...	...	...	...	...	...	1,58,346 0 0	5,980 0 4	0 0 7
	...	...	...	...	...	...	...	...	...	...	...	1,33,025 0 0	4,930 4 6	0 0 7
	...	...	...	...	...	...	...	...	...	...	...	1,68,657 0 0	5,246 2 6	0 0 6
	...	...	...	...	...	...	...	...	...	...	...	53,615 10 0	3,332 4 9	0 1 0
	...	...	...	...	...	...	...	...	...	...	...	13,107 10 0	3,048 13 6	0 3 9
	...	...	...	...	...	...	...	...	...	...	...	27,344 0 0	3,847 5 6	0 2 3
	...	...	...	...	...	...	...	...	...	...	...	1,27,174 10 0	13,713 4 0	0 1 9
	...	...	...	...	...	...	...	...	...	...	...	81,504 10 0	12,941 2 0	0 2 6
	...	...	...	...	...	...	...	...	...	...	...	98,292 10 0	19,259 12 6	0 3 2
	...	...	...	...	...	...	...	...	...	...	...	60,204 20 0	9,335 3 3	0 2 6
	...	...	...	...	...	...	...	...	...	...	...	28,442 30 0	2,716 14 0	0 1 6
	...	...	...	...	...	...	...	...	...	...	...	77,815 9 0	6,940 11 2	0 1 5
	...	...	...	...	...	...	...	...	...	...	...	75,632 26 0	6,238 1 7	0 1 4
	...	...	...	...	...	...	...	...	...	...	...	99,206 39 0	8,000 9 10	0 1 3
	...	...	...	...	...	...	...	...	...	...	...	93,533 9 0	8,165 2 0	0 1 5
	...	...	...	...	...	...	...	...	...	...	...	65,239 0 0	17,594 3 7	0 4 4
	...	...	...	...	...	...	...	...	...	...	...	1,09,200 22 40	27,597 10 3	0 4 1
	...	...	...	...	...	...	...	...	...	...	...	10,277 20 0	3,503 7 9	.....
	...	...	...	...	...	...	...	...	...	0 10 0	0 4 0	1,49,786 30 0	55,473 11 11	.....
	...	...	...	...	...	...	...	...	...	...	...	24,090 17 0	10,989 7 10	.....
• 98 11 9		720 36 0	495 9 10	30 34 0	22 2 9	695 7 0	521 6 2	271 30 0	220 12 9	...	...	...	...	.....
98 11 9		720 36 0	495 9 10	30 34 0	22 2 9	695 7 0	521 6 2	271 30 0	220 12 9	0 10 0	0 4 0	64,66,755 32 14	8,95,788 9 9	.....

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1890-91.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a p.					Mds. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	London ...	Bombay ...	Square-rigged vessels.	2,450 38 60	6,127 6 9	.....	.....	.....	.....	...	.....	2,450 38 60	6,127 6 9
Sinda salt ...	Bandar Abbás.	Do. ...	Country-crafts	2,351 28 40	5,879 4 6	.....	.....	.....	.....	...	.....	2,351 28 40	5,879 4 6
Rock and Indian salt.	Basora, Persian Gulf and Cutch.	Do.	Do. ...	6 21 0	16 5 0	.....	.....	.....	.....	...	.....	6 21 0	16 5 0
				4,809 8 20	12,023 0 3							4,809 8 20	12,023 0 3
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier.	Carts and Donkeys.	12 30	31 14 0	12 30 0	31 14 0
			Total ...	4,809 8 20	12,023 0 3					12 30	31 14 0	4,821 38 20	12,054 14 3

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1889-90 and 1890-91.

Description of Salt.	1889-90.		1890-91.		Increase in 1890-91.		Decrease in 1890-91.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount.	Quantity.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra Salt	16,21,432 20 0	41,06,405 0 0	16,06,161 20 0	40,08,152 8 0	.....	.....	15,271 0 0	98,252 8 0
Sea Salt	66,53,768 15 40	1,53,93,072 14 6	70,12,249 14 14	1,64,54,464 8 0	3,58,480 38 54	10,61,391 9 6	.....	.....
Natural Salt	.....	.....	.....	.....	.....	.....	.....	.....
Sinda Salt	2,837 0 0	7,092 8 0	2,358 9 40	5,895 9 6	.....	.....	478 30 40	1,196 14 6
Table Salt	2,917 5 53	7,292 9 8	2,450 38 60	6,127 6 9	.....	.....	466 6 73	1,165 2 11
Zanzibár Rock and Mahi Salt.	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	82,80,955 1 13	1,95,13,863 0 2	86,23,220 2 34	2,04,74,640 0 3	3,58,480 38 54	10,61,391 9 6	16,215 37 33	1,00,614 9 5

J. POLLEN,
Acting Collector of Salt Revenue.

STATEMENT No. IX, showing the Principal Articles of Import and Export, a
of the Bombay Preside

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Custo Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
Northern Division.	Dholera	Whittle Bandar	1	11,34,227 0 0	23,13,384 0 0	.....	.....	
	Gogha	Gogha	1	3,04,373 0 0	2,18,298 0 0	.....	.....	
	Cambay	Cambay	1	.....	.....	.....	.....	...
	Jambusar ...	Tankária, Dehgám, Dehej .	3	3,74,603 0 0	1,49,086 0 0	.....	.....	.....
	Broach	Broach	1	23,92,520 0 0	19,48,126 0 0	.....	.....	.....
	Surat	Surat, Bhagva, Navsári, Matvad.	4	20,84,935 0 0	35,31,410 0 0	.....	2 2 6	2 2 6
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	4,35,925 0 0	8,81,778 0 0	.....	559 0 10	559 0 10
		Total, Northern Division ...	15	67,26,583 0 0	90,42,082 0 0	.....	561 3 4	561 3 4
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kalai, Golvad.	4	71,893 0 0	3,43,578 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpati, Máhim, Kelva, Dátivrey.	7	4,38,482 0 0	9,05,092 0 0	.....	1 4 3	1 4
	Bassein	Bassein, Agáshi, Navghar...	3	4,16,196 0 0	11,17,035 0 0	.....	7 0 6	7
	Ghodbandar ...	Kái, Utan, Manori, Bándra, Vesáva.	5	3,91,225 0 0	12,34,665 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Mahul, Trombay.	6	39,53,218 0 0	42,45,312 0 0	.....	2,416 14 10	2,416 1
	Uran	Mora, Karanja, Sheva ...	3	8,01,094 0 0	73,16,819 0 0	.....	.....	.....
	Karanja	,, ...		97,105 0 0	18,08,860 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherána.	4	6,10,407 0 0	18,99,992 0 0	.....	305 0 0	305 0
	Alibág	Alibág, Thal, Revdanda, Mándva, Revas, Mándád.	5	7,06,251 0 0	9,72,549 0 0	18 12 0	1 5 0	20 1
	Sánksi	Antora, Nágotna	2	4,89,952 0 0	11,45,149 0 0	.....	.....	.....
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	9,29,265 0 0	7,44,972 0 0	.....	16 0 7	16 0 7
	Anjanvel	Anjanvel, Boriá	2	19,88,351 0 0	28,37,423 0 0	.....	6 13 5	6 13 5
	Ratnágiri... ...	Ratnágiri, Jaygad, Purangad.	3	11,96,728 0 0	8,32,377 0 0	.....	.....	.....
	Viziádurg... ...	Jaytápur, Viziádurg ...	2	12,73,937 0 0	16,31,653 0 0	.....	.....	.....
	Málvan	Málvan, Achra, Devgad ..	3	5,98,330 0 0	3,76,754 0 0	7 10 8	.....	7 10
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	18,29,587 0 0	26,84,194 0 0	200 13 5	58 1 5	258 14 10
	Shiroda	Creeks	...	28,713 0 0	45,262 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	2,75,465 0 0	3,39,727 0 0	14 7 4	.....	14 7 4
	Ankola	Belikeri, Ankola, Gangávali, Tadri.	4	1,78,996 0 0	1,99,681 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	20,37,674 0 0	27,29,739 0 0	.....	.....	.....
		Total, Southern Division ...	67	1,83,12,889 0 0	3,34,10,833 0 0	241 11 5	2,812 8 0	3,054 3
		Presidency Division, Huzur (Mátunga).	...	...	2,28,714 0 0	.....	.....	.....
		GRAND TOTAL ...	82	2,50,39,472 0 0	4,26,81,629 0 0	241 11 5	3,373 11 4	3,615

their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1890-91.

Revenue.							
Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	15 0 0	7 0 0	9 15 0	31 15 0	.....	31 15 0	
.....	23 0 0	60 12 0	15 1 6	98 13 6	.....	98 13 6	
.....	.....	.....	.....	.....	.....	.....	
21 11 9	2 0 0	.....	11 7 4	35 3 1	.....	35 3 1	
261 4 0	115 0 0	85 8 0	79 15 1	541 11 1	.....	541 11 1	
248 1 4	497 0 0	1,347 4 0	187 6 9	2,281 14 7	14 0 0	2,267 14 7	
.....	408 0 0	248 9 6	245 6 11	1,461 1 3	.....	1,461 1 3	
531 1 1	1,060 0 0	1,749 1 6	549 4 7	4,450 10 6	14 0 0	4,436 10 6	
.....	42 0 0	.....	.....	42 0 0	.....	42 0 0	
.....	363 0 0	5 0 0	27 8 5	396 12 8	.....	396 12 8	
.....	235 0 0	11 12 0	24 12 6	278 9 0	.....	278 9 0	
.....	250 0 0	82 8 0	46 0 0	378 8 0	.....	378 8 0	
.....	164 0 0	21 5 0	54 10 11	2,656 14 9	.....	2,656 14 9	
.....	61 0 0	14 8 0	40 0 0	115 8 0	.....	115 8 0	
.....	93 0 0	55 8 0	16 0 0	164 8 0	.....	164 8 0	
4 0 0	160 0 0	140 0 0	17 0 0	626 0 0	.....	626 0 0	
0 5 3	239 0 0	38 0 0	31 0 0	328 6 3	18 12 0	309 10 3	
.....	58 0 0	18 0 0	7 0 0	83 0 0	.....	83 0 0	
.....	203 0 0	8 8 0	15 0 6	242 9 1	.....	242 9 1	
.....	381 0 0	20 0 0	39 10 4	447 7 9	.....	447 7 9	
.....	821 12 0	140 2 0	58 5 6	1,020 3 6	.....	1,020 3 6	
.....	371 0 0	17 0 0	65 5 3	453 5 3	.....	453 5 3	
.....	282 0 0	5 0 0	18 2 3	312 12 11	.....	312 12 11	
80 5 4	48 0 0	6 0 0	46 0 6	439 4 8	.....	439 4 8	
.....	14 0 0	1 8 0	5 7 6	20 15 6	.....	20 15 6	
2 15 5	193 0 0	4 4 0	49 7 4	264 2 1	.....	264 2 1	
.....	127 0 0	.....	49 12 10	176 12 10	.....	176 12 10	
10 1 3	243 0 0	6 0 0	174 6 7	433 7 10	.....	433 7 10	
97 11 3	4,348 12 0	594 15 0	785 10 5	8,881 4 1	18 12 0	8,862 8 1	
.....	.....	.....	.....	.....	.....	.....	
628 12 4	5,408 12 0	2,344 0 6	1,334 15 0	13,331 14 7	32 12 0	13,299 2 7	

J. POLLEN,
Acting Collector of Salt Revenue.

Statement No. X, showing the Revenue derived from Abkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1890-91, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Baroda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándúp.	Cost of Establishment employed at Uran and Bhándúp Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1885-86	200 14 0	2,878 11 3	18 2 3	9,000 0 0	....	6,204 2 0	2,619 14 3	478 1 10	532 10 6	294 2 3	619 3 4	16,35,284 0 3	34,409 3 11	16,92,539 7 3	
1886-87	29 10 2	2,075 11 10	20 5 4	9,000 0 0	....	5,729 6 0	1,229 14 4	595 7 3	636 15 6	651 5	589 10 3	15,68,983 12 3	32,718 5 0	16,22,260 3 1	
1887-88	35 9 4	3,168 13 4	....	9,000 0 0	....	6,790 14 0	2,287 10 3	606 14 0	634 15 6	358 9 5	526 4 10	15,42,412 9 7	35,933 5 7	15,72,355 9 10	
1888-89	158 3 0	1,235 10 0	....	9,000 0 0	....	6,714 6 0	2,590 4 9	693 7 6	586 2 0	186 11 3	306 6 4	16,25,043 15 6	27,616 9 11	16,75,082 2 2	
1889-90	19 12 0	2,949 12 6	....	9,000 0 0	....	5,752 2 0	2,723 1 4	544 2 6	675 9 5	228 3 5	455 9 3	15,28,797 3 11	36,303 11 7	15,87,449 3 11	
Total ..	444 5 7	12,308 10 11	38 3 0	45,000 0 0	....	31,190 14 0	12,050 13 4	2,918 0 2	3,066 5 5	1,719 0 11	2,497 2 5	78,74,421 14 11	1,66,981 9 0	81,49,637 4 3	
Average	88 13 11	2,461 11 9	7 11 2	9,000 0 0	....	6,238 2 10	2,410 2 3	583 9 3	613 4 3	343 13 0	499 6 11	15,74,284 6 2	33,396 5 0	16,29,927 7 4	
1890-91	241 11 5	3,373 11 4	....	9,000 0 0	.....	5,408 12 0	2,344 0 6	628 12 4	644 15 0	232 11 9	457 4 3	14,28,407 0 10	3,9675 15 3	14,90,414 15 1	

J. POLLEN,

Acting Collector of Salt Revenue.

STATEMENT No. XI.

Statement No. XI, showing details of cases of Salt and Opium

SA

Divisions.	Nature of Offence.												Mode of							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ..	3	3 32 0	16	29 38 51	108	63 32 16	...	...	17	55 26 30	144	153 9 17	91	33 1 49	8	49 3 64	1	9 16 40	3	0 16 41
Daman ...	...	..	...	..	...	...	...	...	2	2 8 0	2	2 8 0	...	...	...	...	...	...	...	...
Total, N. D.	3	3 32 0	16	29 38 51	108	63 32 16	...	...	19	57 34 30	146	155 17 17	91	33 1 49	8	49 3 64	1	9 16 40	3	0 16 41
Southern Division	45	854 1 46	8	2 0 8	192	34 31 49	5	22 12 58	55	71 20 14	305	984 26 15	69	87 39 9	1	18 39 0	8	18 31 36	11	793 36 24
Goa Territory .	9	4 14 44		.	..	...	.	...	8	2 10 60	12	6 25 24	7	4 7 0	...	...	...	...	1	0 5 0
Total, S., D. and Goa	54	858 16 10	8	2 0 8	192	34 31 49	5	22 12 58	53	73 30 74	317	991 11 39	76	92 6 0	1	18 39 0	8	18 31 36	12	794 1 24
Grand Total ...	57	862 8 10	24	31 38 59	300	98 23 65	5	22 12 58	77	131 25 24	463	1,146 28 56	167	125 7 58	9	68 2 64	9	28 7 76	15	794 17 65

(a) Five cases out of 12 occurred during the year 1890-91 are still pending in the Portuguese Courts, and hence no percentage is fairly deducible.

No. 1007 of 5th March 1891 to

OPI

Divisions.	Found on person of smugglers.		Found concealed.		Found on animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	24	0 7 44	10	0 17 62	1	0 0 5	35	0 25 31
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	24	0 7 44	10	0 17 62	1	0 0 5	35	0 25 31

smuggling disposed of by the Salt Department during the year 1890-91.

LT.

Smuggling.				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction and sale of confiscated property.	Total of the two previous columns.	Fine imposed by the Magistrate.	Real value of confiscated property.	Rewards granted, if any.	Remarks
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.								
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
41	61 10 63	144	153 9 17	249	7	242	214	28	88·4	508 12 6	60 8 0	141 12 6	202 4 6	1,201 0 0	220 2 0	591 12 0	
2	2 8 0	2	2 8 0	2	...	2	2	...	100	.....	...	.....	.....	8 0 0	.....	2 0 0	
43	63 18 63	146	155 17 17	251	7	244	216	28	88·5	508 12 6	60 8 0	141 12 6	202 4 6	1,209 0 0	220 2 0	593 12 0	
216	65 0 26	305	984 26 15	413	50	363	332	30 (1)*	91·4	14,251 6 10	363 1 0	143 10 4	506 11 4	2,218 12 0	11,180 14 3	1,886 11 8	* (1) One accused died while under treatment in hospital.
4	2 13 24	12	6 25 24	17	2	15	9	(a)	(a)	18 6 1	†	†	†	†	†	†	†Details not given in the Goa Assistant British Delegate's Appendix M.
220	67 13 59	317	991 11 39	430	52	378	341	30	91·4	14,269 12 11	363 1 0	143 10 4	506 11 4	2,218 12 0	11,180 14 3	1,886 11 8	
263	130 32 33	463	1,146 28 56	681	59	622	557	58	89·5	14,778 9 5	423 9 0	285 6 10	708 15 10	3,427 12 0	11,401 0 3	2,480 7 8	

In all there were 23 cases pending up to end of March 1891 after striking off the list of 63 cases of long standing as per Commissioner and Delegate's the address of the Collector of Salt Revenue.

CM.

Prosecution and Conviction before Magistrates.							Total estimated value of Confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							Rs. a. p.
38	2	36	30	6	.....	83·3	1,189 0 1
.....	.....	.....	.....	.....	.....	.....	.....
38	2	36	30	6	.....	83·3	1,189 0 1

J. POLLEN,
Acting Collector of Salt Revenue.

Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1890-91.

No. 1212 OF 1892.

REVENUE DEPARTMENT.

Bombay Castle, 17th February 1892.

Memorandum from the Commissioner of Customs, Salt, Opium and Abkári, No. 5359, dated 10th October 1891.—Submitting with his remarks a letter No. 4169, dated 5th September 1891, from the Collector of Salt Revenue, Bombay, who submits the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1890-91.

RESOLUTION.—The number of salt works open and in operation in the Presidency during 1890-91 was 396 as compared with 447 in the previous year. Six new works were opened in the Bassein, Trombay, Uran and Mátunga Tálukas, but 57 fell into disuse in Sánikatta, the salt trade of which has been seriously affected by the opening of the West of India Portuguese and Southern Marátha Railways, and the consequent facilities for the importation of other salt into its markets. The number of works in Goa Territory was less by ten than in 1889-90.

2. The quantities of salt available and removed for consumption during the year under review, and the balance at the end of the year, are compared with those of the previous year in the following statement:—

		Stock in hand at beginning of the year.	Brought to account in the year.	Removed during the year.	Loss and Wastage.	Balance on 31st March.
		Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1889-90.	Bárágara	18,54,342 19 0	14,12,816 2 0	16,21,432 20 0	24,401 32 0	16,21,324 9 0
	Bulsár	1,91,390 0 0	3,61,801 0 0	3,02,845 0 0	20,829 0 0	2,29,517 0 0
	Rest of Presidency .	13,59,138 3 0	81,93,175 36 70	59,32,209 30 40	6,19,650 17 40	30,00,453 31 70
	Portuguese Territory	1,06,422 27 40	5,58,575 4 40	4,18,698 25 0	21,372 6 49	2,24,927 0 31
	Total ...	35,11,293 9 40	1,05,26,368 3 30	82,75,185 35 40	6,86,253 16 9	50,76,222 1 21
1890-91.	Bárágara	16,21,324 9 0	15,53,935 38 0	16,06,161 20 0	83,894 18 0	14,85,204 9 0
	Bulsár	2,29,517 0 0	2,97,832 0 0	3,16,621 0 0	1,01,714 0 0	1,09,014 0 0
	Rest of Presidency .	30,00,453 31 70	65,98,693 26 70	62,80,817 5 14	10,02,417 27 70	23,15,912 25 56
	Portuguese Territory	2,24,927 0 31	4,94,274 7 0	4,14,798 19 0	28,618 26 31	2,75,784 2 0
	Total ...	50,76,222 1 21	89,44,735 31 70	86,18,398 4 14	12,16,644 32 21	41,85,914 36 56

The outturn from the Runn Works was larger than in the previous year, but was still insufficient to meet the demand, and the total result of the operations was a decrease in stock of 1,36,120 maunds. The opening of a new Ágar was sanctioned in Government Resolution No. 6014 of the 2nd September 1891, and there is reason to hope that the future yield of the works will be enough for all requirements. There was a very large decrease in the amount of Konkan salt manufactured, the figures being 65,98,693 maunds as against 81,93,175 in 1889-90. This has been attributed in paragraph 29 of the report to the stoppage of work in the Ankola Táluka and to the destruction of refuse salt, for which there was no demand or storage. A comparison of the detailed figures of last year with those of the year under review shows that the decrease has been general all over the Konkan, and the stoppage of work in the Ankola Táluka will only account for about 2½ lákhs of maunds out of a total of about 15 lákhs. The fact that the stock in the Konkan has decreased by nearly 7 lákhs of maunds does not confirm the conjecture as to want of storage room. The explanation of the diminished manufacture in the Konkan probably lies in the circumstance that the stocks in hand at the beginning of the year were greatly in excess of the balances in store in previous years, as shown in the table in paragraph 26 of the Collector's report.

3. The quantities written off under "Loss and Wastage" are very largely in excess of those reported for any recent year. Government concur with the Commissioner in considering the large increase of wastage an unsatisfactory feature in the year's administration, and are unable to accept as convincing the explanation offered by the Collector attributing it to over-estimation of the quantities of salt brought into store. This subject requires the special attention of the Collector and the Commissioner.

4. The sales of Bárágara salt were less by some 15,000 maunds than in 1889-90, but, as remarked by the Collector, the latter year's figures are the best on record, except in 1885-86 and 1886-87 when the Sámbhar crop failed; and there is no reason to believe that this salt is decreasing in popularity, or failing to hold its own with the Panchbhadrá salt in Northern India. There was a slight decrease in the amount exported to the Central and North-West Provinces, but the trade with Central India increased and a somewhat larger quantity was taken for local consumption. The issues of sea salt amounted in all to 70,12,236 maunds, showing an increase of 3,58,493 over the issues of the previous year. The most notable features in the trade in sea salt were the large exports to British Malabár and through the Malabár ports into the interior of the Madras Presidency, and the improvement in the transactions with Calcutta. As remarked by the Collector, the Calcutta market is uncertain, but Bombay salt appears to be competing very successfully in the Madras Presidency with salt from the east coast. The decline in the demand for Sánikatta salt has already been noticed, and as the sales of salt manufactured in Portuguese India remained about the same as in the previous year, it is clear that Konkan salt in considerable quantities is now finding its way into the markets of the Southern Marátha Country.

5. The average prices at the Konkan, Shiroda and Sánikatta works were 2 annas 2 pies, 4 annas 4 pies, and 4 annas 1 pie respectively against 2 annas 7 pies, 7 annas 6 pies, and 5 annas 2 pies in 1889-90. The maximum price of Konkan salt remained unchanged, but that of Shiroda salt fell from 12 to 8 annas and of Sánikatta from 10 to 6 annas. It is satisfactory to find that the maximum and average prices of Goa salt were also less than in the last year.

6. The report of the Collector, referred to in paragraph 12 of the Commissioner's remarks, will be awaited.

7. The financial results of the working of the Department are shown in the subjoined table:—

	Receipts.		Expenditure.		
	1889-90.	1890-91.	1889-90.	1890-91.	
	Rs.	Rs.	Rs.	Rs.	
Salt	2,00,72,253	2,10,26,193	13,96,186	14,82,692	Salt.
Sea Customs ...	13,348	13,332	1,26,982	1,26,898	Sea Customs.
Land Customs ...	9,000	9,000	13,022	12,811	Service Haks.
Abkári, Provincial.	15,65,233	14,68,238	23,335	37,489	Abkári, Provincial.
Port dues, &c., Local.	81,216	82,572	87,551	62,736	Port dues, &c., Local.
Total ...	2,17,41,050	2,25,99,335	16,47,076	17,22,626	Total.

The increase in the receipts under "Salt" is mainly due to larger removals during the year, and has been explained in detail by the Collector. On the expenditure side the only important items of increase are Rs. 44,169 on account of compensation in Portuguese India, due for previous years, having been paid during 1890-91, and Rs. 34,779 increased wastage allowance. A detailed explanation of the expenditure on the last-mentioned account should be submitted.

8. The administration of the Department during the year continued to be satisfactory and the praise bestowed by the Collector on his subordinates is well deserved.

W. L. HARVEY,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkâri,
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

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